



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Rosen
DOCKET NO.: 15-23412.001-R-2
PARCEL NO.: 14-20-302-001-0000

The parties of record before the Property Tax Appeal Board are David Rosen, the appellant, by attorney Howard W. Melton, of Raila & Associates, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 31,298
IMPR.: \$176,490
TOTAL: \$207,788

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story, masonry, single-family dwelling of approximately 110 years of age. Features of the home include: a full basement with a recreation room therein, five full bathrooms, central air conditioning, six fireplaces and a two-car garage with a deck above it. The property has approximately 5,589 square foot site and is located in Lake View Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

Procedurally at hearing, the Board indicated that the 2014 and 2015 tax appeal years would be heard simultaneously without objection from the parties. Moreover, the Board indicated that distinct decisions would be rendered for each tax year.

The appellant raises three arguments. First, that the county assessor has incorrectly indicated the improvement size and age for the subject is: 3,620 square feet and 10 years of age.

Then, the appellant contends that there is overvaluation and inequity as the second and third bases of the appeal. In support of the overvaluation argument, the appellant submitted a plethora of documents including:

- a two-page grid sheet reflecting data on five suggested sale comparables as well as copies of a multi-listing sheet and warranty deed for each property;

- copies of the appellant's evidence submitted at the board of review's level appeal identified as Exhibits #1, #2 and #3 with handwriting thereon:

- copies of grid sheets and assessor database printouts identified as 'assessor's 28 comps' as well as Exhibit #4 with highlighting and handwriting thereon; and

- a copy of a county assessor printout for the subject dated 4-8-15 with highlights and writing by an unidentified individual thereon.

In summary, the appellant submitted descriptive and sales data on five suggested comparables that were improved with a masonry, single-family dwelling. The improvements ranged: in age from 104 to 124 years; in bathrooms from two to three; and in improvement size from 2,468 to 3,293 square feet of living area. Four properties had basement area, while all contained either a one-car or two-car garage. They sold from June through November, 2014 for prices that ranged from \$347.00 to \$516.00 per square foot of living area.

This sales grid identified the subject property's improvement in size as containing 3,620 square feet and in age as 110 years.

In support of the appellant's equity argument identified as Exhibit #6, the appellant submitted copies of: a property characteristic printouts for the subject as well as the appellant's 11 suggested equity comparables with sporadic red handwriting and yellow highlighting by an unknown individual; a map reflecting the location of the subject as well as the suggested equity comparables; and a map reflecting the location of the subject and the suggested sale comparables.

Lastly, the appellant submitted two documents identified as Exhibit #7. Both documents relate to the board of review's level appeal, while identified as a board of review analysis/evidence sheet and a summary review sheet.

In summary, the appellant submitted descriptive and assessment data on 11 suggested comparables that were improved with a masonry, single-family dwelling. The improvements ranged: in age from 102 to 127 years; in bathrooms from 2 to 6 baths; in improvement size from 2,772 to 5,828 square feet of living area; and in improvement assessments from \$17.60 to \$24.90 per square foot. The subject's improvement assessment is \$57.65 per square foot using 3,620 square feet of living area.

At hearing, the appellant's attorney asserted that the subject's improvement contained 3,740 square feet and that the assessor had incorrectly indicated that the subject contained 3,620 square feet. As to the improvement's age, he argued that the subject building had been renovated and not demolished; therefore, the improvement was 110 years of age and not 10 years of age as opined by the board of review. He asserted that there was no difference in the subject from 2014 to 2015 and in 2014 he submitted evidence that the subject's improvement contained 3,720 square feet. When asked why the appellant's 2015 pleadings all reflect 3,620 square feet, he stated that they used the assessor's size but acknowledge that it is incorrect.

The appellant's attorney also asserted that Exhibits #1 and #2 indicate that there were various listing prices, but no offers on the subject property. He then refers to matters that occurred at the assessor's level appeal or the board of review's level appeal, while arguing that what occurred at those appeals was indefensible.

Based upon this evidence, the appellant requested a reduction. The appellant's attorney asserted that the correct size of the subject's improvement was 3,720 square feet, but did not call any witnesses to testify at this hearing.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,000. The subject's assessment reflects a market value of \$2,400,000 or \$662.98 per square foot of living area, using 3,620 square feet, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted data on four suggested comparable sales. These properties sold from June to August, 2013 for prices that ranged from \$413.71 to \$551.40 per square foot. The properties were improved with a two-story, single-family dwelling with either masonry or frame exterior construction located either within a two-block radius or within the subject's subarea. They ranged: in improvement age from 109 to 127 years; in bathrooms from two to five baths; and in improvement size from 2,488 to 2,961 square feet of living area. Properties #1 and #2 were identified as containing an average, but renovated condition. In addition, all properties contain basement area and either a two-car or three-car garage.

In support of the contention of inequity, the board of review provided assessment data on the four sales comparables. The improvement assessments ranged from \$26.99 to \$42.63 per square foot, while the subject's improvement assessment using 3,620 square feet was \$57.65 per square foot of living area.

At hearing, the board's representative argued that the subject's improvement is 10 years in age, while submitting a copy of a Redfin listing showing that the improvement was built in 2010. In addition, the board of review also submitted a copy of a MLS listing dated 6-2-16 while stating that the subject was built in 2010. Based on this point, he asserted that the age factor eliminates the appellant's sales and equity properties from comparability.

However, he testified that he had no personal knowledge of the assessor's thought process regarding the subject property or other properties and their improvement's age, size, or

condition. Further, he testified that he had neither personal knowledge of whether the data in a Redfin or MLS listing is reliable nor did he verify any of the data reflected in those documents.

As to the subject property, the board of review's representative indicated that pursuant to a subpoena request of the PTAB, the appellant had submitted a copy of the requested document: an appraisal of the subject property with an effective date of February 10, 2016 and a market value estimate of \$8,825,000. However, he asserted at hearing that this appraisal's effective date eliminates the relevancy of this appraisal to the assessment date of January 1, 2015 which is the subject of this hearing. Therefore, he stated that he was not moving this appraisal into evidence in this proceeding.

In rebuttal at hearing, the appellant's attorney asserted that the board of review's submissions reflect that a realtor can put anything in a MLS listing without any checks or restrictions. As an example, he referred to appellant's Exhibit 2 which contains a MLS listing sheet stating at one point that the subject's improvement was built in 2010, while at another point in the sheet it states that the improvement was rebuilt.

Conclusion of Law

Initially, the parties' evidence reflects approximately five suggested improvement sizes. The board of review's pleadings reflect 3,620 square feet of living area, while the appellant's pleadings also reflect 3,620 square feet. In contrast, the appellant's attorney asserts that this is incorrect, and that the subject's improvement contains a 110-year-old structure with 3,720 square feet; however, he fails to provide evidence or testimony to support his assertion. However, the board of review's pleadings reflect comparables that are indicated as in an 'average, renovated' condition without further explanation. Therefore, Board finds that the best evidence of the subject's improvement size and age or the board of review's pleadings reflecting a structure with 3,620 square feet of living area and an extensive renovation which the Board finds reflects 110 years of age.

Second, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did meet* this burden of proof and a reduction in the subject's assessment *is warranted* under this issue.

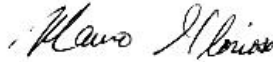
Despite the appellant's submission of a plethora of paper in its pleadings, the Board finds that the appellant failed to call any witnesses to explain the documentation or lay a foundation for any of the paperwork, including photographs, with the majority of the documents reflecting highlights and/or extraneous printing thereon.

In viewing the totality of the market value evidence, the Board finds that the parties submitted a total of nine suggested sale comparables. The Board finds that the best evidence of market value to be the *appellant's comparables #1, #2, and #3 as well as the board of review's comparable #2*. They are improved with a two-story, masonry, single-family dwelling. They range: in age

from 104 to 124 years; in bathrooms from three to five baths; in improvement size from 2,961 to 3,293 square feet of living area; and in garage area from one to three cars. These four comparables sold from July, 2013, through November, 2014, for unadjusted prices ranging from \$347.00 to \$492.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$662.98 per square foot of living area, which is above the unadjusted range established by the best comparable sales in the record. Therefore, after making adjustments for pertinent factors including improvement age, size and/or variance in amenities, the Board finds that a reduction within the adjusted sales range is warranted based upon this issue.

Since the Board finds that a reduction is merited on the basis of overvaluation, it will not further address the appellant's equity argument.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 13, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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