

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kristina E. Pauley & Christopher D. Kiergan
DOCKET NO.: 03-25025.001-R-1
PARCEL NO.: 14-29-222-039-1001

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Kristina E. Pauley & Christopher D. Kiergan, the appellants, and the Cook County Board of Review.

The subject property consists of a condominium unit in a 10 year-old, four-story, masonry, three-unit building. The appellants raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

In support of the market value argument, the appellants submitted an appraisal of the subject property and a second unit in the building. The appraiser used the sales comparison approach to value to arrive at market value of \$590,000 as of January 28, 3005.

Under the sales comparison approach to value, the appraiser utilized three suggested comparable sales located within one mile of the subject. The comparables consist of first or third floor condominium units in a masonry, three or eight unit building. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 6,000
IMPR.: \$ 68,856
TOTAL: \$ 74,856

Subject only to the State multiplier as applicable.

Final administrative decisions of the Property Tax Appeal Board are 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.

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comparables range in age from two to 10 years and in size from 2,200 to 3,000 square feet of building area. The properties sold from April 2004 to December 2004 for prices ranging from \$559,000 to \$625,000 or from \$208.33 to \$254.35 per square foot of building area. The appraiser made several adjustments to the comparables for age, size and amenities. Based on this, the appraiser determined the subject property's value as of January 28, 2005 using the sales comparison approach to be \$590,000.

The same appraiser utilized the sales comparison approach to estimate a market value for a second unit located in the same condominium building as the subject at \$455,000 as of January 28, 2005.

In support of the equity argument, the appellants submitted assessment data and descriptions of the subject property and four suggested comparable condominium units. Colored photographs of the subject property and these suggested comparables were also included. In addition, the appellants submitted colored photographs and a grid with assessment data and limited descriptions of 22 condominium buildings, including the buildings in which the four suggested comparable units are located. The data of the four suggested comparable units reflects that these properties are located within five blocks of the subject and are improved with a four unit, masonry, condominium building that the suggested comparable is a part of. The improvements range: in age from four to nine years; in size from approximately 2,300 to 2,600 square feet of living area; and in improvement assessment from approximately \$15.18 to \$19.10 per square foot of living area. No evidence was included as to the percentage of ownership allocated for the suggested comparables by the Cook County Assessor's Office.

The data of the condominium buildings shows these 22 buildings are located in the subject's neighborhood and range in age from one to nine years. The suggested comparables have improvement assessments from \$102,957 to \$123,438 for the total building. The square feet of living area of each building was not provided. Based on these analyses, the appellants requested a reduction in the improvement's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$68,856, or \$27.33 per square foot of living area and the total assessment was \$74,856. The subject's assessment reflects a market value of \$467,850 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted a portion of the property characteristic printout for the subject property and a list of properties with the same classification and neighborhood code as the subject with the sale date and purchase price. The list of sales has hand written notes on it. As a

result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant, Mr. Christopher Keirgan, testified the ownership percentage for the subject property is inaccurate; however, he testified he is unable to change this percentage under the law. He testified that based on this when a unit in the subject's building sells, his units assessed value increases dramatically. He argued the comparables submitted are all newer than the subject and that the units in these buildings that are similar to the subject, the duplex units, are assessed for an average of \$45,000 and the subject is assessed at \$74,000 or 65% more than all the comparables. He also argued that the subject's assessment increased by 75% over the last triennial. Mr. Kiergan testified that he was told by a county employee this was due to the percentage of ownership allocated to the subject property.

In response to questions, Mr. Kiergan testified it was his belief that the suggested comparables had percentage of ownership allocations of 30%, 30% and 40%; however, he testified he was unable to confirm this. The appellant presented Appellant's Exhibit No. 1 which is a grid of the properties previously submitted showing percentage of the assessment for each unit based on the units assessment and the total assessment of the building the units are located in.

The board of review's representative, Matt Panush, testified that the board of review reviewed two sales of units within the subject's building. He stated the units that sold were allocated 50% of the ownership in total. He stated that once a personal property allocation is removed, the total amount is divided by 50% to arrive at the market value for the building as a whole. He testified the board of review uses the market value of the whole building to arrive at an assessed value for a condominium building based on the percentage of ownership. Mr. Panush argued that this is the best evidence of comparability. He then stood on the evidence based on the sale of the two other units in the building.

Mr. Kiergan argued that there are many three unit condominium buildings in the neighborhood and there should be some comparability between these buildings for the basis of arriving at an assessed value.

After considering the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544

N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellants have not met this burden and that a reduction is not warranted.

The PTAB finds that the appellants failed to submit sufficient evidence to establish that the subject property was over assessed based on individual unit comparability as well as between condominium buildings. In regards to the individual units, the PTAB finds the appellants failed to provide accurate square feet of living area for the suggested comparables as well as percentage of ownership data. Without accurate figures for these data, the PTAB is unable to determine comparability. In addition, in regards to comparability between condominium buildings, the PTAB finds the appellants failed to provide the improvement square footage and, again without this information, the PTAB was unable to determine comparability.

As to the market value argument, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

The only market value evidence submitted by the appellants are the appraisals of the subject property and a second unit in the subject's building from January 2005, two years after the lien date for the subject. Little weight is given to these appraisals because it estimates a value for the subject two years after the assessment year in question and the appraiser was not present to testify as to how she arrived at the value or if the properties' values in 2003 are the same as 2005.

As a result of this analysis, the PTAB further finds that the appellants have not adequately demonstrated that the subject was inequitably assessed and that a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 28, 2007



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

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session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.