

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Temmerman
DOCKET NO.: 04-22171.001-R-1 through 04-22171.003-R-1
05-22504.001-R-1 through 05-22504.003-R-1
06-23371.001-R-1 through 06-23371.003-R-1
PARCEL NO.: See Page 4

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are John Temmerman, the appellant, by Attorney Patrick J. Cullerton with the law firm of Thompson Coburn Fagel Haber in Chicago and the Cook County Board of Review by Attorney Lena Henderson with the Board of Review.

The subject property consists of three parcels of land. One land parcel is vacant, while the remaining two parcels are improved with a 50-year old, one-story, frame and masonry, single-family dwelling. Amenities include a full basement, two baths, 2 fireplaces, and a two-car garage.

The appellant, via counsel, argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. While in tax years 2005 and 2006, the appellant also argued that the subject had received unequal treatment in the assessment process of the subject's improvement.

The PTAB finds that these appeals are within the same assessment triennial reassessment period, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of*

(Continued on Next Page)

Based on the facts and exhibits presented, 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: See Page 4
IMPR.: See Page 4
TOTAL: See Page 4

Subject only to the State multiplier as applicable.

PTAB/KPP

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the Property Tax Appeal Board, Section 1910.78, the PTAB, without objection from the parties, consolidates the above appeals.

In support of the market value argument, the appellant submitted a uniform residential appraisal report of the subject property with an effective date of October 16, 2002. The appraiser developed two of the traditional approaches to value. Under the cost approach, the appraiser estimated a site value of \$250,000 with a reproduction cost new of the improvements at \$120,200. Less depreciation reflected a value under the cost approach of \$349,400. Under the sales comparison approach to value, the appraiser estimated a market value for the subject of \$340,000. The appraiser calculated the subject's improvement size at 2,168 square feet of living area with a building sketch to support same. She utilized three sales comparables that sold from April, 2002, through July, 2002, for prices that ranged from \$325,500 to \$342,000, or from \$171.00 to \$235.71 per square foot. The properties are improved with a masonry, single-family dwelling. They range in age from 46 to 51 years and in size from 1,400 to 2,000 square feet. After making adjustments to the properties, the appraiser estimated the subject's market value at \$340,000.

An ancillary issue in all three appeal years, dealt with the size of the subject's improvement and land area. As to the improvement, the appellant submitted a uniform residential appraisal that reflected 2,168 square feet of area with a building sketch and calculation breakdown of square footage. In contrast, the board of review submitted a property characteristic printout reflecting 2,046 square feet. As to the subject's land area, the appraisal report conducted by a licensed real estate appraiser reflects 10,613 square feet, while the board of review's evidence reflects three varying sizes: in tax year 2004, the board's notes indicates a land area of 3,993 square feet; in tax year 2005, the board's notes indicate a land area of 8,484 square feet; and in tax year 2006, the board's notes indicate a land area of 11,146 square feet. Further, the board of review failed to submit a copy of the subject's property record card. At hearing, the appellant's attorney stated that he had no dispute as to the improvement size proffered by the county while stating that his appraiser might have used interior measurements to determine the subject's improvement size.

In support of the equity argument in tax years 2005 and 2006, the appellant submitted a total of five suggested comparables for consideration. The properties are improved with a one-story or one and one-half story, single family dwelling of frame, masonry or frame and masonry exterior construction. They ranged: in age from 46 to 50 years; in size from 2,617 to 2,940 square feet; and in improvement assessments from \$12.21 to \$13.02 per square foot.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$40,418 for tax year 2004 and \$39,194 for tax years 2005 and 2006. The subject's

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assessment reflects a market value of \$404,585 for tax year 2004, \$401,167 for tax year 2005, and \$387,292 for tax year 2006 using the three-year median level of assessment for Class 2, residential property as determined by the Illinois Department of Revenue of 9.99% for tax year 2004, 9.77% for tax year 2005 as well as 10.12% for tax year 2006.

Within tax years 2004 through 2006, the board of review failed to proffer any market data to address the appellant's market value argument. Instead, the board of review submitted a total of eight equity comparables. The properties were improved with a one-story, frame and masonry, single-family dwelling. They ranged: in age from 46 to 51 years; in size from 1,682 to 1,995 square feet of living area; and in improvement assessments from \$14.54 to \$16.28 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

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 warranted.

An initial issue raised in the parties' pleadings was the improvement size and land area of the subject. The PTAB finds that the best evidence of improvement size and land area was found in the appellant's appraisal. Due to the size and area inconsistencies and absence of a property record card depicting a building sketch and/or measurements, the PTAB accorded minimal weight to the board's evidence. Therefore, the PTAB finds that the subject's improvement size is 2,168 square feet with a land area of 10,613 square feet.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized both the cost and sales comparison approaches to value in determining the subject's market value. The PTAB finds this appraisal to be persuasive for the appraiser personally inspected the subject property and utilized market data in the sales comparison approach while providing sufficient detail regarding each sale as well as adjustments where necessary. The PTAB further finds that the

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board of review failed to address the appellant's market value argument in each tax year at issue.

Therefore, the PTAB finds that the subject property contained a market value of \$340,000 for tax years 2004 through 2006. Since the market value of the subject has been established, the three-year median level of assessment as established by the Illinois Department of Revenue for Cook County Class 2, residential property of 9.99% will apply for the entire triennial reassessment period. In applying this level of assessment to the subject, the total assessed value is \$33,966, while the subject's current total assessed value is above this amount at either \$40,418 or \$39,194. Therefore, the PTAB finds that a reduction is warranted.

Having found that a reduction is warranted based upon market value; the PTAB shall not address the unequal treatment argument raised by the appellant in tax years 2005 and 2006.

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPRVMNT</u>	<u>TOTAL</u>
04-22171.001-R-1	10-15-312-021	\$ 3,673	\$12,103	\$15,776
04-22171.002-R-1	10-15-312-022	\$ 3,673	\$12,103	\$15,776
04-22171.003-R-1	10-15-312-037	\$ 2,414	\$ 0	\$ 2,414

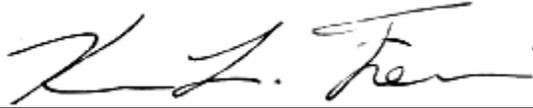
<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPRVMNT</u>	<u>TOTAL</u>
05-22504.001-R-1	10-15-312-021	\$ 3,673	\$12,103	\$15,776
05-22504.002-R-1	10-15-312-022	\$ 3,673	\$12,103	\$15,776
05-22504.003-R-1	10-15-312-037	\$ 2,414	\$ 0	\$ 2,414

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPRVMNT</u>	<u>TOTAL</u>
06-23371.001-R-1	10-15-312-021	\$ 3,673	\$12,103	\$15,776
06-23371.002-R-1	10-15-312-022	\$ 3,673	\$12,103	\$15,776
06-23371.003-R-1	10-15-312-037	\$ 2,414	\$ 0	\$ 2,414

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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.

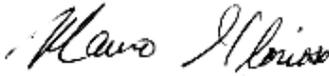
Chairman



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: May 27, 2009



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

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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.