



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

APPELLANT: Andre Johnson
DOCKET NO.: 06-27750.001-R-1 through 06-27750.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andre Johnson, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC in Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-27750.001-R-1	29-13-100-035-0000	7,210	0	\$7,210
06-27750.002-R-1	29-13-100-036-0000	7,210	7,289	\$14,499

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land, one of which is improved with a 36-year old, one-story, masonry, single-family dwelling. The improvement includes 1,600 square feet of living area as well as a partial basement, two full and one-half bathrooms and a two-car garage. Site amenities also include a deck and a tennis court.

The appellant 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.

In support of the market value argument, the appellant submitted a uniform residential appraisal report of the subject property with an effective date of March 27, 2006. The appraiser estimated a market value for the subject of \$75,000, based upon developed of two of the traditional approaches to value: the cost approach and the sales comparison approach. The appraisal stated that the purpose thereof was to estimate market value for federally requested mortgage purposes.

The appraiser noted that property values in the subject's neighborhood "have been stable to increasing over the past year" and "that there were no adverse site conditions or external factors" related to the subject. In addition, she indicated that "the condition of the improvements, quality of construction and remodeling were average". Further, the appraisal noted physical obsolescence due to excessive water damage to the basement foundation based upon photographs provided by the owner. The appraisal indicated that "repairs were noted at the time of inspection including foundation damage in the basement which appears to be a potential hazard to the property's structural integrity". However, the appraisal continues by indicating that the property generally conforms to the neighborhood in functional utility, style, condition, use and construction.

Under the cost approach, the appraiser developed a site value using two, undescribed land comparables resulting in a site value for the subject of \$10,000. Cost estimates were derived from construction contracts, office files and the Marshall and Swift Cost Service. The appraisal indicated that physical depreciation reflected normal wear with an estimated remaining economic life for the subject of 60 years. The reproduction cost new was estimated at \$60.00 per square foot of above grade area and \$15.00 per square foot for below grade area as well as garage area. This resulted in a cost new of \$125,100. Physical depreciation was estimated at \$41,696 with external obsolescence estimated at \$25,020 resulting in a depreciated cost of the improvements at \$58,384. On-site improvements were valued at \$5,000 resulting in a total value under this approach of \$73,384.

Under the sales comparison approach, the appraisal provided data on four sales located in Calumet City, while the subject is located in Dolton. The properties range in land size from 5,922 to 14,000 square feet of land and comprise only one land parcel. Each parcel is improved with a one-story, frame or masonry, single-family dwelling with one bathroom and a two-car garage. The improvements range in age from 41 to 50 years and in improvement size from 1,000 to 1,350 square feet of living area. There are no further on-site amenities attributed to each sale property. They sold from August, 2005, through February, 2006, for prices that ranged from \$90,900 to \$102,900 or from \$92.00 to \$92.00 per square foot. Adjustments were made for room count, living area, and basement area. After adjustments, the appraisal estimated a value under this approach for the subject of \$100,000. In reconciling the two approaches, the appraiser accorded most weight to the cost approach which she stated "best reflected the actions of a typical buyer" due to excessive water damage to the property's site; thereby, indicating a final value of \$75,000 for the subject.

Further, the appellant submitted enlarged, color photographs which reflect some standing water on either grassy area, parking area, or curbside as well as an affidavit from the appellant asserting that these photographs were taken of standing water in his front and back yards. The affidavit is dated April 11, 2006.

In addition, a copy of a furniture bill of \$2,107.95 was submitted. Lastly, the appellant submitted a copy of an insurance claim for an estimate of damages to the subject property along with a listing of the needed repairs and personal property replacement totaling \$10,554.32.

At hearing, the appellant's attorney neither called the appraiser nor the appellant as a witness. He rested the appellant's case on the written evidence submission. He stated that he had no personal knowledge as to whether or not the enlarged, colored photographs depict the subject as of the January 1, 2006 assessment date, but that they were given to him by his client.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$21,709. The subject's assessment reflects a market value of \$214,516 using the Illinois Department of Revenue median level of assessment for class 2, residential property of 10.12% for tax year 2006.

In addition, the board of review submitted detailed descriptive and assessment data as well as photographs for suggested comparables to each of the subject's two parcels.

For the unimproved parcel, the board's data indicated that the assessor accorded this property a classification of 2-41, which is defined as vacant land under common ownership with an adjacent residence. Data on four properties as well as an aerial photograph and assessor database printouts were also submitted. These 11 properties including the second parcel of the subject were accorded different classification codes by the assessor's office, but all properties were assessed at \$2.25 per square foot of land as are both of the subject's parcels. In addition, the assessor database printouts indicated that the unimproved parcel sold on September 1, 2007 for a price of \$295,000.

For the improved parcel, the board submitted data on four suggested comparables, one of which was located on the subject's block. These properties ranged: in land size from 9,010 to 18,905 square feet of land; in age from 38 to 43 years; in improvement size from 1,510 to 1,632 square feet of living area; and in improvement assessments from \$6.78 to \$8.82 per square foot. Amenities vary from two to three bathrooms with a full basement and a two-car garage. The subject's improvement assessment is \$4.56 per square foot of living area.

In addition, the board of review's grid analysis for the improved parcel stated that the subject property sold on May 1, 2004 for a price of \$100,949 or \$63.09 per square foot. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing regarding the appellant's evidence, the board's representative argued that three of the four sale properties are located over one mile's distance from the subject. Moreover, she testified that she reviewed the sales data contained on the Cook

County Recorder of Deeds website for two of the appellant's sale properties.

In support thereof, she submitted without objection from the appellant, BOR Exhibits #1 and #2. These multi-page Exhibits include assessor website printouts as well as Cook County Recorder of Deeds website printouts regarding appellant's sales #1 and #2, respectively. She questioned the nature of these sales while referring to the printouts, which indicated that each sale involved a lis pendens on the property. Further, she testified that the printouts reflect that each property was sold via a judicial sales corporation. Lastly, she testified in detail regarding the methodology she undertook to look into the nature of each of the appellant's sale properties. Moreover, she enumerated the various flaws located within the appellant's appraisal, while also pointing to the board's documents reflecting the subject's sales in 2004 and 2007.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. After submission of evidence, the appellant waived the right to hearing.

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, 331 Ill.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 Board concludes that the appellant has not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds unpersuasive the appellant's appraisal. The Board finds this appraisal to be unpersuasive due to: the appraisal's contradictory statements regarding the subject's condition and value; unsupported site value estimate in the cost approach; contradictory development of a reproduction cost new when the appraiser made notations that water damage caused a potential hazard to the building's structural integrity; and the lack of adjustments for location, improvement age, absence of on-site improvements, and extremely smaller land size as well as the absence of a second unimproved, but companion land parcel in the sales comparison approach. Further, the Board finds that the appellant failed to call the appraiser as a witness at hearing in order to be examined regarding the methodology used within this appraisal.

In contrast, the Board accorded substantial weight to the board of review's evidence indicating that the subject's improved parcel sold in May, 2004, for a price of \$100,000, while the

subject's unimproved parcel sold in September, 2007, for a price of \$295,000. This sales data was unrebutted by the appellant, while the appellant's appraisal also stated that as of March, 2006, that market values within the subject's neighborhood were stable and increasing in value. Therefore, the Board finds that the subject's sales data is corroborated by statements reflected in the appellant's appraisal.

Moreover, the Board finds that the board of review's unimproved, land comparables with accompanying aerial photograph supports the subject's unimproved parcel's land value.

Therefore, the Board finds that the subject property's market value is supported by the parties' evidence and that no reduction is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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: August 23, 2013

Allen Castrovillari

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 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.