



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

APPELLANT: Bryan Westhoff  
DOCKET NO.: 06-28354.001-R-1  
PARCEL NO.: 14-32-407-078-0000

The parties of record before the Property Tax Appeal Board are Bryan Westhoff, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago; and the Cook County Board of Review.

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:** \$15,720  
**IMPR.:** \$34,070  
**TOTAL:** \$49,790

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1,500 square foot parcel of land improved with a 118-year old, two-story, multifamily dwelling containing 2,596 square feet of building area. The subject property contains two apartments and two bathrooms. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant submitted information regarding three suggested comparable properties located within one-half mile from the subject property. These properties consist of two-story, frame, masonry, or frame and masonry, multifamily dwellings that range in age from 118 to 128 years old and range in size from 3,168 to 3,820 square feet. Features include a one-car garage, one fireplace, and air conditioning. These properties have improvement assessments that range from \$16.19 to \$17.46 per square foot of living area. The subject's improvement assessment is \$24.27 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the overvaluation argument the appellant submitted a copy of a settlement statement indicating the subject sold on April 30, 2004 for \$492,000. The second page of the closing statement shows broker fees. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$78,720 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four suggested comparable properties located within one-quarter mile of the subject property. The suggested comparables consist of two-story, frame, multifamily dwellings that range in age from 118 to 128 years old and range in size from 1,360 to 2,600 square feet. These properties have improvement assessments that range from \$27.24 to \$33.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #3 and the board of review's comparables #1 and #2 are the most similar to the subject in design, age, and size. Due to their similarities to the subject, these properties received the most weight in the Board's analysis. These properties had improvement assessments that ranged from \$17.46 to \$33.18 per square foot of living area. The subject's improvement assessment of \$24.27 is within the range established by the most similar comparable properties. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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.

The PTAB finds the best evidence of market value is the sale of the subject in April 2004 for \$450,000. The appellant submitted un-rebutted evidence of this sale. In addition, the settlement statement shows broker fees which support the arm's length nature of the sale. The subject's assessment reflects a market value greater than the purchase price.

Based on this record the Property Tax Appeal Board finds that the subject property had a market value of \$492,000 for the 2006 assessment year. Since market value has been determined, the 2006 three year median level of assessment for class 2 property as established by the Illinois department of Revenue of 10.12% shall apply and a 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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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: February 24, 2012

*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.