FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dorie Westmeyer
DOCKET NO.: 06-29696.001-R-1
PARCEL NO.: 16-09-312-023-0000

The parties of record before the Property Tax Appeal Board are Dorie Westmeyer, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:

LAND:	$4,233
IMPR.:	$8,292
TOTAL:	$12,525

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 3,780 square feet has been improved with a class 2-05 2-story dwelling of frame construction containing 2,106 square feet of living area. The dwelling is 98 year old and built on a slab foundation. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity and overvaluation as the basis of the appeal.

In support of the overvaluation argument, the appellant presented documentation disclosing the subject property was purchased in September 2004 in foreclosure for a price of $87,000 or $41.31 per square foot of living area, land included. Although no documentation was provided by the appellant indicating the parties to the transaction were not related, there was evidence presented that the property was sold through a realtor, and the appellant states this was an arms-length transaction. The appellant also states the appellant completed some "minor renovations" after purchasing the property. Based on this evidence the appellant requested the subject's assessment be reduced to $8,804 (10.12% three year Cook County median level of assessment for 2006 applied to purchase price of $87,000).

The board of review submitted its "Board of Review Notes on Appeal" wherein the total assessment of the subject of $12,525 was disclosed. The subject's assessment reflects a market value of $123,765 using the 2006 three-year median level of assessments for Class 2 residential property under the Cook County Real Property Assessment Classification Ordinance of 10.12% as determined by the Illinois Department of Revenue.

In addressing the overvaluation argument, the board of review submitted information two very similar comparable properties that recently sold (comparable #1 and comparable #3). Both are 2-story frame dwellings 113 years old, containing 2,040 and 2,046 square feet of living area. Both are described as average condition, six-room dwellings containing 2 bathrooms and four bedrooms. Both are in assessor's neighborhood 13. Both are on slab foundations with no central air conditioning or fireplaces. One comparable has a 1-car garage. The lots contain 3,350 and 4,075 square feet of land area. Comparable #1 sold in December 2005 for $145,000. Comparable #3 sold in September 2003 for $152,566. The board of review also provided a list of 20 sales occurring between 1990 and 2006 with amounts ranging from $20,000 to $1,245,000, but supplied no details or adjustments to the sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant points out the two sales submitted by the board of review are over-assessed based on the purchase price, and the other two comparables are smaller in size than the subject.

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 the appeal. The Board further finds the evidence in the record supports no change in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved 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). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant provided evidence that the subject property was purchased in foreclosure in September 2004 for a price of $87,000. The appellant also stated the property had been renovated after the purchase but did not disclose the nature or extent of the renovation, or the effect these renovations had on the value of the property, other than to state the renovations were "minor". The evidence provided by the appellant indicated the transaction had the elements of an arm's length sale. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of

fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Although the Board recognizes foreclosures are part of the market, they must be tempered with other sales of similar properties, which may or may not be foreclosures. In this case, the Board finds the best evidence of market value in the record are the December 2005 sale of the board of review's comparable #1 for a price of $145,000, and the September 2003 sale of the board of review's comparable #3 for $152,566. The subject's assessment of $12,525 reflects a market value of $123,765 when applying the 2006 three-year median level of assessments for Class 2 residential property under the Cook County Real Property Assessment Classification Ordinance of 10.12% as determined by the Illinois Department of Revenue, which is above the purchase price but well below these two very similar comparables.

Based on this record, the Property Tax Appeal Board finds the subject property had a market value of $123,765 as of the assessment date. Since market value has been determined the 2006 three-year median level of assessments for Class 2 residential property under the Cook County Real Property Assessment Classification Ordinance of 10.12% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

Regarding the appellant's unequal treatment argument in the subject's improvement assessment, the appellant, in rebuttal, submitted information on two comparable properties that had their assessment's reduced. These comparables are described as 1 or 3-story masonry dwellings either 2 or 54 years old. The comparable dwellings contain either 1,396 or 3,880 square feet of living area. Both comparables feature full basements, one of which is finished. Both have central air conditioning and 1 or 2-car garages. One has a fireplace. The comparables have improvement assessments of $15.41 and $51.75 per square foot of living area. The subject's improvement assessment is $3.94 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Regarding the assessment inequity complaint, the board of review presented descriptions and assessment information on four comparable properties (including the two sales described above). These comparables consist of 2-story frame dwellings either 108 or 113 years old. The dwellings range in size from 1,932 to 2,046 square feet of living area. All comparables have slab foundations. Three have 1-car garages. These properties have improvement assessments ranging from $7.36 to $7.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers 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 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $7.36 to $7.48 per square foot of living area. The subject's improvement assessment of $3.94 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

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: March 18, 2011

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.