



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

APPELLANT: Dorie Westmeyer
DOCKET NO.: 06-30820.001-R-1 through 06-30820.002-R-1
PARCEL NO.: See Below

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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-30820.001-R-1	16-05-428-027-0000	\$4,000	\$7,233	\$11,233
06-30820.002-R-1	16-05-428-028-0000	\$4,000	\$3,894	\$7,894

Subject only to the State multiplier as applicable.

ANALYSIS

There are two parcels in this appeal. Parcel 16-05-428-027-0000 is improved with a class 2-04 1½-story dwelling of stucco construction containing 1,987 square feet of living area. The dwelling is 98 years old and has a slab foundation. It features a 2-car garage. Parcel 16-05-428-028-0000 is improved with a class 2-02 1-story frame dwelling containing 546 square feet of living area. It is 115 years old and has a full, unfinished basement. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant presented documentation disclosing both parcels were purchased in October 2003 for a combined price of \$189,000. Documentation was provided by the appellant indicating the parties to the transaction were not related and the property was listed with a realtor. Based on this evidence the appellant requested the subject's assessment be reduced to \$19,127 (10.12% three year Cook County median level of assessment for 2006 applied to the purchase price of \$189,000).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$30,312 for

both parcels was disclosed (\$18,900 for parcel 16-05-428-027-0000 and \$11,412 for parcel 16-05-428-028-0000). The subject's assessment for both parcels reflects a market value of \$299,526 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 support of the assessment, the board of review submitted information on eight comparable properties for both parcels. The four comparables for parcel 16-05-428-027-0000 are described as 1 or 1½-story frame or stucco dwellings either 93 or 98 years old. The comparable dwellings range in size from 1,950 to 2,380 square feet of living area. Three comparables feature full, unfinished basements and one is on a slab foundation. Three comparables feature 1 or 2-car garages. The comparables have total assessments ranging from \$20,386 to \$23,606 or from \$9.90 to \$10.45 per square foot of living area including land. The subject's total assessment is \$18,900, or \$9.51 per square foot of living area including land. The board of review disclosed that the subject was purchased in June 2004 for \$108,276 and comparable #4 was purchased in November 2003 for \$159,900. The board of review also provided a list of 20 sales occurring between 1991 and 2007 with amounts ranging from \$17,500 to \$360,000, but supplied no details or adjustments to the sales.

The four comparables for parcel 16-05-428-028-0000 are described as 1-story frame dwellings ranging in age from 98 to 118 years old. The comparable dwellings range in size from 528 to 600 square feet of living area. Two comparables feature full basements, one of which is finished, and two are on slab foundations. Three comparables feature 1 or 2-car garages. The comparables have total assessments ranging from \$11,105 to \$12,343 or from \$20.21 to \$22.44 per square foot of living area including land. The subject's total assessment is \$11,412, or \$20.90 per square foot of living area including land. The board of review disclosed that the subject was purchased in June 2004 for \$80,724, comparable #3 was purchased in May 2006 for \$220,000 and comparable #4 was purchased in September 2004 for \$68,000. The board of review also provided a list of 20 sales occurring between 1993 and 2006 with amounts ranging from \$22,595 to \$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.

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 a reduction 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 met this burden of proof and a reduction in the subject's assessment is warranted.

In support of the overvaluation argument the appellant provided evidence that both parcels of the subject were purchased together in October 2003 for a single price of \$189,000. Furthermore, 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). The Board finds the best evidence of market value in the record is the October 2003 sale for a price of \$189,000. The subject's assessment of \$30,312 for both parcels reflects a market value of \$299,526 for both parcels 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.

Based on this record, the Property Tax Appeal Board finds the subject property had a combined market value of \$189,000 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)). The Board also finds the combined improvement assessment of \$11,127 for both parcels shall be divided 65% for 16-05-428-027-0000 and 35% for 16-05-428-028-0000.

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

Mario Morris

Member

Shawn R. Lerbis

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

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.