



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

APPELLANT: Thomas J. Witt  
DOCKET NO.: 07-21935.001-R-1  
PARCEL NO.: 14-30-218-012-0000

The parties of record before the Property Tax Appeal Board are Thomas J. Witt, the appellant, by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. P.C. 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:** \$ 12,500  
**IMPR.:** \$ 108,940  
**TOTAL:** \$ 121,440

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,125 square foot land parcel improved with a one-year old, two-story, masonry, single-family dwelling. The subject contains amenities such as a full basement, three fireplaces, as well as three full and two half-baths.

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 February 22, 2007 and a value estimate of \$1,200,000 undertaken by Tom Witt, a state certified residential real estate appraiser. The appraisal developed the cost and sales comparison approaches to value.

As an ancillary issue, the appraisal indicated that the subject's improvement contained 2,800 square feet of living area. In support of this size, the appraiser submitted a sketch addendum

reflecting the improvement's floor plan and living area calculations.

Under the cost approach, the appraisal indicated that the land value was derived through market abstraction to arrive at a site value of \$550,000. The appraiser used the Marshall & Swift manual to develop a replacement cost new for the improvement of \$582,500. The age-life method was used to arrive at depreciation. Site improvements were then added to the land and building value to arrive at a total estimate of value under the cost approach of \$1,152,500.

Under the sales comparison approach, the appraiser utilized three sales comparables, which were all located within a three-block radius of the subject. They were improved with two-story, masonry dwellings ranging in size from 2,800 to 2,913 square feet of living area. The comparables sold from October, 2005, through July, 2006, for prices that ranged from \$1,142,500 to \$1,250,000, or from \$392.00 to \$446.00 per square foot. The properties range in age from 66 to 78 years and in size from 1,620 to 2,550 square feet of living area, including land. After making adjustments to the suggested comparables, the appraiser estimated the subject's market value was \$1,200,000. In addition the appraisal identified a fourth property which had been currently listed for sale and was located within a one-block's distance from the subject. This property was improved with a one-year old, masonry dwelling with 2,800 square feet of living area and was listed at a price of \$1,299,000.

In reconciling the approaches to value, the appraisal opined there was sufficient market activity for the sales comparison approach to provide a good indication of value with secondary emphasis by the cost approach. Based upon this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney confirmed for the hearing officer that the appellant and the appellant's appraiser were one and the same individuals. In addition, he submitted a copy of the Board's 2006 decision for the subject property, specifically docket #06-31488-R-1. Without objection from the board of review's representative, this decision as well as a copy of the appellant's 2006 tax year brief was entered into the record as Appellant Group Exhibit #1. Moreover, the appellant's attorney stated that the Board's 2006 decision was based upon the appellant's request for a partial assessment, which was granted by the Board. He also indicated that this is not an issue raised in the 2007 tax year appeal.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$136,576. The subject's assessment reflects a market value of \$1,360,319 or \$485.83 per square foot based upon 2,800 square feet of living area and using the Illinois Department of Revenue's three-year median level of assessments for Class 2, residential property of

10.04%. (86 Ill.Admin.Code Section 1910.50(c)(2)) As to the subject's improvement, the property characteristic printouts reflect that the building contains 2,778 square feet of living area as well as a two-car garage of the subject property. The board's notes also indicated that the subject sold on June 1, 2004 for a value of \$490,000, or \$176.39 per square foot.

In addition, the board of review submitted descriptive and assessment data on four suggested comparables. The properties were improved with a two-story, masonry, single-family dwelling. They ranged: in age from one to two years; in size from 2,815 to 3,536 square feet of living area; and in improvement assessments from \$45.90 to \$59.07 per square foot. Amenities included a full basement, four to five baths, one to three fireplaces, and a two-car or three-car garage. The data also reflects that properties #1 through #3 sold from September, 2004, through May, 2006, for prices that ranged from \$650,000 to \$2,102,000, or from \$203.00 to \$619.33 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney asserted that since the appellant-taxpayer also was the appellant's appraiser, a second appraisal undertaken by another appraiser was submitted. However, the file reflects that this second appraisal submitted by the appellant with an effective date of January 1, 2007 was submitted as rebuttal evidence.

Pursuant to Section 1910.66(c) of the official rules of the Board, "rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. . . a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence". (86 Ill.Admin.Code Section 1910.66(c)). Therefore, the Board accords no weight to the appellant's second appraisal with an effective date of January 1, 2007 pursuant to the aforementioned Board rule. Said second appraisal was submitted as rebuttal evidence and was acknowledged as same by the appellant's attorney at hearing.

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.

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

Under a de novo standard of review, the Board accorded diminished weight to the appellant's appraisal. The fact that the appellant-taxpayer undertook the appraisal of his own property affects the impartiality of the appraisal and destroyed the objectivity necessary in the appraisal of this subject property; thereby, the appellant's appraisal evidence lacks credibility. Furthermore, the appellant-appraiser was not present at the hearing to provide testimony about the appraisal and be cross-examined about the report

Nevertheless, Section 1910.50(i) states that "if the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225 of the Code, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review". (86 Ill.Admin.Code Section 1910.50(i).

The Board finds that the appellant submitted a copy of the subject's 2006 tax year decision rendered by the Board into evidence reflecting a reduction accorded to the subject property. In addition, the appellant's attorney asserted that the subject is owner-occupied and that 2006 and 2007 tax years are within the same triennial reassessment period. Moreover, the Board finds that this 2006 decision made a market value finding of \$1,200,000 and then applied a proration factor to the market value. This 2006 decision clearly indicated that the appellant requested a partial assessment due to the fact that the subject property had been vacant for a portion of tax year 2006 while the subject's construction was completed. At hearing, the appellant's attorney indicated that this was neither the subject's condition in tax year 2007 nor did the appellant's pleadings raise this issue.

On the basis of this analysis, the Board finds that the evidence indicates that the subject's market valuation finding in the 2006 tax year was \$1,200,000 with a corresponding total assessment of \$121,440 and that a reduction is warranted in tax year 2007 to reflect the application of this valuation throughout this general assessment period.

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: June 24, 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.