



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

APPELLANT: Sheldon Kimel  
DOCKET NO.: 07-23776.001-R-1  
PARCEL NO.: 04-26-200-070-0000

The parties of record before the Property Tax Appeal Board are Sheldon Kimel, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$20,043  
**IMPR.:** \$67,807  
**TOTAL:** \$87,850

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 16,703 square feet of land that is improved with a 39 year old, one-story, masonry, single-family dwelling that contains 2,799 square feet of living area. The subject contains two and one-half baths, a partial unfinished basement, air conditioning, a fireplace, and a two-car garage. The appellant, via counsel, argued that there was unequal treatment in the assessment process or, in the alternative, that the fair market value of the subject was not accurately reflected in its assessed value.

In support of the equity argument, the appellant submitted descriptive and assessment information on six comparable properties described as one or one and one-half-story, frame, masonry, or frame and masonry, single-family dwellings that range in age from 43 to 47 years old, and in size from 2,461 to 3,046 square feet of living area. The dwellings have from two to three baths, either one or two fireplaces, and from a two-car to a two and one-half-car garage. Five of the dwellings have air conditioning. Two of the properties have a partial unfinished basement, two have a full unfinished basement, one has a full basement with a formal recreation room, and one has a crawl. The comparables have improvement assessments ranging from \$14.00 to \$20.12 per square foot of living area.

In support of the market value argument, the appellant submitted an appraisal undertaken by Arrienne Willard of Allstate Appraisal. Steven S. Albert is listed as the co-signing appraiser on the report. The report states that Willard is a State of Illinois certified residential real estate appraiser, and that Albert is a State of Illinois certified general real estate appraiser. The appraisers stated that the subject has an estimated market value of \$875,000 as of January 1, 2007. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property. The appraisal states that Willard personally inspected the property, and that the subject's highest and best use as improved is its present use.

Under the sales comparison approach, the appraiser analyzed the sales of four comparables, which are described as one or two-story, frame or frame and masonry, single-family dwellings, which range in age from 31 to 54 years old, and in improvement size from 2,098 to 2,992 square feet of living area. The comparables have from two to two and one-half baths, and either one or two fireplaces. All of the properties have a basement area, air conditioning, and a two-car garage. The properties sold from April 2006 to September 2006 for prices ranging from \$786,500 to \$990,000, or from \$282.42 to \$450.41 per square foot of living area. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of \$875,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$92,817 was disclosed. The subject's final assessment reflects a fair market value of \$924,472, or \$330.29 per square foot of living area, when the 2007 Illinois Department of Revenue three-year median level of assessment for Class 2 properties of 10.04% is applied. In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables located within the subject's neighborhood. The properties consist of one-story, masonry dwellings that range in age from 33 to 40 years old, and in size from 2,789 to 3,223 square feet of living area. These comparables have from two and one-half to five and one-half baths, either one or two fireplaces, and either a two-car or a three-car garage. All of the properties have a full basement area and air conditioning. These comparables have improvement assessments ranging from \$27.09 to \$30.10 per square foot of living area. The subject's improvement assessment is \$25.99 per square foot of living area.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for twenty properties. No further information was provided

regarding these properties. Based on this evidence, the board 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 appellant 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1, 22 (1989)); 86 Ill. Admin. Code § 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that Comparable #1 submitted by the appellant, and Comparables #1, #2, and #3 submitted by the board of review 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 \$14.00 to \$30.10 per square foot of living area. The subject's improvement assessment of \$25.99 per square foot of living area is within 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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraisers utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive because one of the appraisers personally inspected the subject property and reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of

review's comparables as the information provided was unadjusted raw sales data.

Therefore, the Board finds the subject had a market value of \$875,000 for the 2007 assessment year. Since the market value of this parcel has been established, the 2007 Illinois Department of Revenue three-year median level of assessment for Class 2 property of 10.04% will apply. In applying this level of assessment to the subject, the total assessed value is \$87,850 while the subject's current total assessed value is above this amount. Therefore, the Board finds that 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 22, 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.