



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

APPELLANT: Paul Dauer
DOCKET NO.: 07-23932.001-R-1
PARCEL NO.: 05-32-200-025-0000

The parties of record before the Property Tax Appeal Board are Paul Dauer, the appellant by attorney Michael 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 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: \$11,600
IMPR.: \$39,480
TOTAL: \$51,080

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,250 square foot parcel of land and is improved with one and one-half story dwelling of masonry construction containing 1,645 square feet of living area. The dwelling is 80 years old. Features of the home include: a full, unfinished basement, a fireplace and two-car garage.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a one-page unsigned appraisal estimating the subject property had a market value of \$395,000 as of December 31, 2007. In support of this assertion were MLS for seven properties plus photos. The properties are described as ranch style, from 45 to 52 years old, brick exterior construction, air conditioning and a fireplace.

Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value.

The board of review submit its "Board of Review Notes on Appeal" where in the subject's total assessment of \$51,080 assessment was disclosed. The subject's assessment reflects a market of \$491,154 using the three-year median level of assessment for Cook County Class 2, residential property as determined by the Illinois department of Revenue of 10.04% for 2007. The board of review presented descriptions and assessment information on four comparable properties. One out of the four comparables is located on the same block as the subject. The properties are described as one and one-half story, masonry dwelling that range in age from 57 to 78 years old. The dwellings range in size from 1,490 to 1,552 square feet of living area. Feature include: a full, unfinished basement to full, finished basement, from one-car garage to two-car garage. Three of the four comparables included air conditioning and two of the four comparables had a fireplace. The comparables did not include square feet. The subject improvement assessment is \$24.00 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 the evidence in the record does not supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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.3rd 1038 (3rd Dist., 2002); Winnebago County Board of Review v. Property Tax Apeal Board, 313 Ill, App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 ll.Adm.Code. Sec 1910.65 (c). Having considered the evidence, the Board finds the appellant has not satisfied this burden and a reduction is not warranted.

The Board finds the comparables submitted by the board of review are similar to the subject in location, size, style, exterior construction, features and age and support the subject's market value. The board of review did not address the market value argument when it submitted equity comparables.

The appellant submitted a one-page unsigned appraiser letter that did not discuss the sales comparison approach to value in determining the subject's market value. An appraisal is not a letter of opinion that simply states the appraiser's opinion of the value of the subject property. Such opinion letters do not contain the data used by the appraiser and cannot be verified independently by the Board. The submitted analysis is not clear and convincing evidence. Therefore, the PTAB finds the appellant has not met the burden of proving by a preponderance of the

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evidence that the subject is overvalued and therefore, a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: May 20, 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.