



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

APPELLANT: Margaret Vahle
DOCKET NO.: 07-24099.001-R-1
PARCEL NO.: 09-22-403-023-0000

The parties of record before the Property Tax Appeal Board are Margaret Vahle, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 9,044
IMPR.: \$38,983
TOTAL: \$48,027

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 6,650 square feet of land, which is improved with a 51 year old, two-story, frame and masonry, single-family dwelling containing 1,640 square feet of living area. The dwelling's amenities include one and one-half baths, a full basement with a formal recreation room, air conditioning, a fireplace, and a one-car garage. The appellant's appeal is based on unequal treatment in the assessment process. In the alternative, the appellant argued that the subject's assessment does not reflect its market value.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on eight properties suggested as comparable to the subject. These properties are described as two-story, masonry, or frame and masonry, single-family dwellings that range in age from 37 to 57 years old, and in size from 1,708 to 1,951 square feet of living area. The suggested comparables have either a full unfinished basement, a full basement with a formal recreation room, a partial unfinished basement, or a partial basement with a formal recreation room. The dwellings have from one and one-half to two and one-half baths. Additionally, all of the properties have a garage ranging from a one-car to a two and one-half-car garage, seven have air conditioning, and six have a fireplace. These

suggested comparables have improvement assessments ranging from \$18.70 to \$22.38 per square foot of living area.

In support of the market value argument, the appellant submitted a warranty deed which states that on August 16, 2004, the subject was transferred from Lawrence and Joanne Foss to Robert and Margaret Todde. The warranty deed was affixed with a State of Illinois Real Estate Transfer Tax Stamp in the amount of \$416.00. The warranty deed states that it was filed with the Cook County Recorder of Deeds on September 9, 2004. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$48,027 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, frame and masonry, single-family dwellings that range in age from 45 to 59 years old, and in size from 1,633 to 1,718 square feet of living area. The suggested comparables have either a full basement with a formal recreation room, a partial unfinished basement, or a partial basement with a formal recreation room. The dwellings have from one to two and one-half baths. Additionally, three of the dwellings have air conditioning, and three have a fireplace, ranging from one to two fireplaces. All of the properties have a garage, ranging from a one-car to a two-car garage. These suggested comparables have improvement assessments ranging from \$23.77 to \$25.09 per square foot of living area. The subject's improvement assessment is \$23.77 per square foot of living area.

The board of review's grid sheet states that the subject sold in August 2004 for \$416,000. Additionally, the board of review included evidence submitted by the appellant at the board of review level. This evidence included two printouts from the Cook County Recorder of Deeds' website. The first states that a warranty deed was executed for the subject on September 9, 2004 for \$416,000, with Lawrence and Joanne Foss as the grantors, and Robert and Margaret Todde as the grantees. The second printout states that a quit claim deed was executed for the subject on January 13, 2007 for \$0.00, with Robert and Margaret Todde as the grantors, and the appellant, Margaret Vahle, as the grantee.

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.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted.

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, argued that, with regard to the subject's market value, the sale date and the assessment date at issue were in a different triennial. Mr. Lara also stated that only a warranty deed was submitted as evidence of the 2004 sale, and that the appellant is not listed as one of the grantors or the grantees on the warranty deed. Next, Mr. Lara referenced a recent decision of the Property Tax Appeal Board (the "Board") with docket number 08-25338.001-R-1. In that appeal, the Board found that, if a taxpayer does not raise an issue in the pleadings, the Board cannot consider that issue. The decision cites administrative law, statutory law, and case law to support this proposition. Mr. Lara stated that Section 2e of the "Property Tax Appeal Board Residential Appeal" form (the "Form") filed by the appellant does not have the "Recent Sale" box checked. However, upon further inquiry, it was determined at the hearing that the Board's copy of the Form had the "Recent Sale" box checked, and the board of review's copy of the Form did not have the box checked. The Board ruled that the Board's copy of the Form is the official form, and that the appellant's recent sale argument was properly before the Board. Mr. Lara then testified that Section 4 of the complaint was not completed. Section 4 asks for the details of a sales transaction if an appellant is seeking a reduction based on a recent sale of the subject.

Mr. Lara then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without object from the appellant, and marked as "Exhibit BOR-A." Mr. Lara then testified that the board of review's comparables were in closer proximity to the subject, had a more similar exterior construction to the subject, and were closer in age to the subject than the appellant's comparables. Mr. Lara then re-affirmed the evidence previously submitted.

After reviewing the record, hearing the testimony, and considering the evidence, the 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 this 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 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d

649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #1, #2, #3, #4 and #8 submitted by the appellant, and all of 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 \$18.70 to \$25.09 per square foot of living area. The subject's improvement assessment of \$23.77 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment is not warranted based on lack of uniformity.

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 not warranted.

Initially, the Board finds that a sale of the subject took place in August 2004, and that the sale price was \$416,000. This sales transaction is supported by the warranty deed submitted by the appellant (which contains State of Illinois Real Estate Transfer Tax Stamps in the amount of \$416.00, and the amount of the tax stamps are set at 0.1% of the purchase price under 35 ILCS 200/31-10), the board of review's grid sheet, and the evidence the appellant submitted at the board of review, which the board of review, in turn, submitted to the Board. Additionally, it is of no consequence whether the appellant was the grantor, grantee, or not even a part of the transaction. The only relevant factors the Board considers are whether there was a sale, whether it was arm's-length in nature, and whether it was a *recent* sale. In this case, the appellant has provided no evidence to support the arm's-length nature of this sale, and therefore, has not proven, by a preponderance of the evidence, that a recent arm's-length sale of the subject has taken place. Thus, the Board finds that the evidence does not support a reduction in the subject's assessment based on the appellant's market value argument.

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

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: August 28, 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.