



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

APPELLANT: Craig & Marsha Feenberg
DOCKET NO.: 07-25094.001-R-1
PARCEL NO.: 10-14-306-040-0000

The parties of record before the Property Tax Appeal Board are Craig & Marsha Feenberg, the appellant(s); 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: \$ 8,712
IMPR.: \$ 31,850
TOTAL: \$ 40,562

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,260 square foot parcel improved with a 46-year-old, two-story, single-family dwelling of frame and masonry construction containing 2,024 square feet of living area and located in Niles Township, Cook County. Features of the residence include two full bathrooms, a partial-unfinished basement and central air-conditioning.

The appellant, Marsha Feenberg, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellants' evidence disclosed that the subject was purchased in March 2007 for a price of \$434,000; the sale was not a transfer between family or related corporations; the subject was sold by Realtor, advertised for sale, and the seller's mortgage was not assumed. At the hearing, the appellant testified that the subject was purchased on March 19, 2007 but it was not until the appellants moved in and removed carpeting that evidence of prior water damage as well as black mold was found. The appellant testified

that she moved out of the residence and spent about \$30,000 in remediation costs and expenses to basically tear out the drywall on two floors, have mold experts come in and retreat the home as well as re-drywall, and paint and lay new carpeting. The appellant stated that upon arrival of the first rain storm, the backyard was flooded and on advice of the Village of Skokie, tore out the concrete patio and concrete sidewalks on both sides of the residence as they were sloping towards the house. Copies of the written correspondence between the appellants and the Village of Skokie were provided. In addition, the appellants installed a new drainage system as well as a new patio sloping toward the new drain. The appellant testified that an inspector was hired; however, the water and accompanying mold problem were not discovered. Moreover, the appellants provided a copy of the seller's disclosure statement indicating nothing about the subject's flooding problem. Numerous photographs, as well as the repair bills associated with the cost to cure the flooding and accompanying mold problem were provided. Based upon this information, the appellants requested an assessment reflective of a fair market value for the subject of \$404,000.

Regarding the inequity claim, the appellants provided nine suggested comparable properties consisting of two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,412 to 3,045 square feet of living area and range in age from one to 48 years old. The comparables contain from two to three and one-half bathrooms, a finished or unfinished basement, central air-conditioning and a two-car attached garage. Six comparables contain a fireplace. The improvement assessments range from \$10.96 to \$19.63 per square foot of living area. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$43,400. The subject's improvement assessment is \$34,688 or \$17.14 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 48 or 49-year-old, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,904 to 1,951 square feet of living area. The comparables contain one and one-half or two full bathrooms and central air-conditioning. The improvement assessments range from \$20.42 to \$20.96 per square foot of living area. The board's evidence disclosed that the subject sold in March 2007 for a price of \$434,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this 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); Winnebago County Board of Review v. Property Tax Appeal 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 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellants have satisfied this burden.

The Board finds the subject's sale in March 2007 for \$434,000 to be the best evidence of market value in the record. However, the Board further finds the appellants spent \$30,000 in remediation costs and expenses to address the subject's flooding and accompanying mold problem. Consequently, the Board finds the subject's market value, for purposes of this appeal, to be \$404,000. The Board further finds the board of review failed to present any evidence to refute the arm's length nature of the sale. Moreover, the board of review's evidence neglects to address the appellant's market value argument besides noting the subject's sale.

Therefore, the Board finds that the subject had a market value of \$404,000 as of January 1, 2007. The Board further finds that the 2007 Illinois Department of Revenue's three-year median level of assessments of 10.04% for Class 2 property shall apply and a reduction is warranted.

As a final point, the Board finds no further reduction based on the appellants' equity argument 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: June 18, 2010

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.