



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

APPELLANT: Stuart Cleland
DOCKET NO.: 07-25740.001-R-1
PARCEL NO.: 11-07-120-039-0000

The parties of record before the Property Tax Appeal Board are Stuart Cleland, the appellant, by attorney Timothy C. Jacobs of Gary H. Smith PC 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: \$ 17,578
IMPR.: \$ 32,622
TOTAL: \$ 50,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a one-story dwelling of frame construction with a crawl-space foundation. Building #2 is a one and one-half story coach house of frame construction with a full unfinished basement. Both dwellings are 120 years old. According to the board of review, building #1 has 1,706 square feet of living area, and building #2 has 1,412 square feet of living area. According to the appellant, building #1 has 1,616 square feet of living area, and building #2 has 400 square feet of living area. The dwellings are located in Evanston, Evanston Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal report in which a market value of \$500,000 was estimated for the subject property as of January 1, 2007. According to the appraiser, the subject property has 2,016 square feet of living area, and the appraiser supplied a detailed drawing of building #1 and building #2 to support this claim. The appraiser developed the sales comparison approach in order to estimate the market value of the subject property. The appraiser considered three comparable properties that sold from March to July 2007 for prices that ranged from \$445,000 to \$522,500. The

comparable properties are improved with two-story frame dwellings that range in age from 82 to 99 years old and range in size from 2,000 to 2,540 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. As a result, the adjusted sale prices of the comparable properties ranged from \$440,000 to \$508,500. In the brief, the appellant's counsel requested that the subject's total assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,999 was disclosed. The subject's assessment reflects a market value of \$796,803 using the 2007 three-year median level of assessment for class 2 property of 10.04% as determined by the Illinois Department of Revenue. According to the board of review, building #1 has 1,706 square feet of living area, and building #2 has 1,412 square feet of living area. To support their size claim, the board of review provided a copy of each building's property characteristic sheet.

The board of review presented descriptions and assessment information on four comparable properties for building #1. The comparables for building #1 consist of one or one and one-half story frame or stucco dwellings. The dwellings range in age from 52 to 120 years old, and they range in size from 1,476 to 1,782 square feet of living area. The comparables for building #1 have full unfinished basements and a garage, and two have one or two fireplaces. These properties have improvement assessments ranging from \$22.29 to \$24.35 per square foot of living area.

The board of review also presented descriptions and assessment information on four comparable properties for building #2. The comparables for building #2 consist of one or one and one-half story frame or masonry dwellings. The dwellings range in age from 85 to 124 years old, and they range in size from 1,406 to 1,692 square feet of living area. Each of the comparables for building #2 has a full unfinished basement, and three have a garage and a fireplace. Two comparables have central air conditioning. These properties have improvement assessments ranging from \$23.76 to \$26.27 per square foot of living area.

Based on the 2007 assessment information provided by the board of review, building #1 has an improvement assessment of \$29,524 or \$17.30 per square foot of living area, and building #2 has an improvement assessment of \$32,897 or \$23.29 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 Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

According to the appellant, building #1 has 1,616 square feet of living area, and building #2 has 400 square feet of living area. The appellant provided an appraisal that included a detailed drawing of the subject property that showed how the living area was calculated. According to the board of review, building #1 has 1,706 square feet of living area, and building #2 has 1,412 square feet of living area. The board of review produced a copy of each building's property characteristic sheet. The Board finds that the appellant produced the best evidence with respect to establishing each building's size.

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.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal report is the best evidence of the subject's market value as of the January 1, 2007 assessment date. The appraiser estimated a market value of \$500,000 for the subject property as of January 1, 2007. The subject's assessment reflects a market value of \$796,803 and is in excess of the market value estimate contained in the appraisal report. The board of review submitted four equity comparables but did not address the overvaluation argument. Thus, the Board finds the subject has a market value of \$500,000 as of January 1, 2007, and the 2007 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.04% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.50(c)(2)).

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 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: April 22, 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.