



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

APPELLANT: Judith Godfrey  
DOCKET NO.: 07-26686.001-R-1  
PARCEL NO.: 05-33-218-054-0000

The parties of record before the Property Tax Appeal Board are Judith Godfrey, the appellant(s), by attorney Bernard Hammer in Winnetka, 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:** \$10,921  
**IMPR.:** \$24,621  
**TOTAL:** \$35,542

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,334 square foot parcel of land improved with a 47 year-old, frame and masonry, two-story, single-family, attached townhouse dwelling containing a fireplace, air conditioning, one and one-half baths, and a full, unfinished basement. The appellant argued both that the market value of the subject property is not accurately reflected in the property's assessed valuation and that there was unequal treatment in the assessment process as the bases of the appeal.

In addition, the appellant claimed the subject's size as listed by the county was incorrect. She asserted the subject contains 1,431 square feet of living area. In support of this claim, she submitted copies of the Plat of Survey for the subject.

In support of the market value argument, the appellant submitted a copy of the settlement statement for the subject reflecting the sale of the subject on May 3, 2006 for \$354,000. The appellant asserts the equalization factor should be applied to the sale price prior to applying the Cook County Ordinance level of

assessment for class 2 property of 16% to arrive at a final total assessed value of \$20,919.

In support of the equity argument, the appellant argued that the subject's land value was inequitably assessed. The appellant presented five properties located within three blocks of the subject. These properties ranged in size from 6,125 to 12,728 square feet of land and had land assessments of \$1.60 per square foot. The appellant's brief asserts that 35.9% of the subject property's lot is burdened by an easement and therefore, should be valued at 1/9<sup>th</sup> of the value of the remaining 64.1% of the land.

As to the improvement's assessment, the appellant presented assessment data and descriptions of four properties suggested as comparable and located within the subject's neighborhood. One property is improved with a one-story, frame and masonry, detached, single-family home with two and one-half baths, two fireplaces, and a partial, unfinished basement. The three other suggested comparables are two-story, masonry, attached, single-family townhouses with one and one-half baths and, for two properties, air conditioning and a full, unfinished basement. The four properties range: in age from 47 to 53 years; in size from 1,236 to 2,052 square feet of living area; and in improvement assessments from \$10.28 to \$19.92 per square foot of living area. The assessment data submitted by the appellant includes copies of the Cook County Assessor's Office printouts which show that the single-family home's improvement assessment (indicated to be \$10.28 per square foot by the appellant) is actually prorated with one or more parcels that are not included in the appellant's evidence.

In making the equity argument, the appellant also discounted the three townhouse comparables' improvement assessments by 15% asserting that the exterior construction of those properties were masonry, which the appellant asserts is 15% more expensive than the subject's frame and masonry construction. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$10,921 or \$2.52 per square foot and the improvement assessment of \$30,723 or \$21.47 per square foot of living area were disclosed. The total assessment of \$41,644 yields a market value of \$260,275 using the Cook County Ordinance level of assessment for Cook County Class 2 property of 16%. In support of the subject's assessment, the board of review presented descriptions and assessment information on two properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame and masonry, attached, single-family townhouse dwellings with two and one-half baths, air conditioning, a full, unfinished basement, and, for one property, a fireplace. The properties are 39 and 40 years-old, contain 1,462 and 1,632 square feet of living area and have improvement assessments of \$21.19 and \$22.59

per square foot of living area. The lots are 4,579 and 3,974 square feet and have land assessments of \$2.52 per square foot.

The board of review's evidence also included the evidence analyzed by the board at the board of review hearing. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter asserting the board of review has failed to refute the appellant's arguments for the board of review only submitted two suggested comparables, and the board of review's suggested comparables are not comparable to the subject.

At hearing, the appellant's attorney, Bernard Hammer, asserted that a previous PTAB decision found the size of the subject's improvement to be 1,431 square feet of living area. The board of review's representative stipulated that this is the correct square footage for the subject.

As to the land, the appellant's attorney argued that the subject's land was less desirable because the property was subject to an easement and therefore, servient to the others taking the benefit of the easement. He noted that the land comparables submitted by the appellant are assessed at \$1.60 per square foot and argued the subject should be assessed less than these comparables.

The attorney addressed the board of review's evidence by arguing that the suggested comparables are not similar to the subject and therefore, do not support the subject's current assessment. The appellant's attorney argued that the board of review did not address the appellant's land argument nor refute the contention that the appellant's land easement should require a partial assessment on the land. He further argued the subject's easement was similar to eminent domain cases.

The attorney noted that the property sold in May 2006 for \$354,000 and argued that the best indication of the value for the subject is the sale of the subject. He stated the 2006 tax year PTAB decision found that the sale of the subject was an arm's length transaction. Mr. Hammer reiterated his methodology that an equalization factor and the ordinance level of assessment should be applied to the sale price to arrive at an assessed value. He then argued that the assessed value arrived at by using the sale price should be further adjusted downward because of the easement on the property.

As to the improvement, the appellant's attorney argued that the subject's improvement was over assessed when compared to the suggested comparables. He noted that one suggested comparable had the same construction as the subject, frame and masonry. He noted that the three other suggested comparables were of masonry construction and argued, as people who grew up hearing the story of the Three Little Pigs know, a masonry building is worth more

than a masonry and frame building. He asked that judicial notice of this fact be taken by the PTAB. He asserted that a 15% reduction should be taken to account for the difference in exterior construction.

Mr. Hammer argued that sales ratio studies, as indicated by the board of review's evidence, were not included in the evidence submitted by the parties and therefore, should not be taken into consideration by the PTAB.

The board of review's representative, Lena Henderson, argued that board of review's evidence not only contains the two suggested comparables listed on the grid, but also three additional comparables in the back of the evidence submission packet that were used by the board of review to establish the equity of the subject's assessment. The information included for these comparables lists the age of the property, the improvement's square footage, the improvement assessment on a square foot basis, and the total assessment for each property.

Ms. Henderson argued that board of review deals with the fairness of the assessment and is not tasked with establishing the assessment; she argued this task belongs to the assessor.

The board also argued that the best evidence is the recent purchase of the subject property at \$354,000. She argued that the purchase price would be negotiated for the existence of the easement and that the fair market value of the subject property, with the easement, is \$354,000. She stated that the policy of the board of review is to assess properties at 10% of their purchase price. She acknowledged that the Cook County Ordinance level of assessment for the 2007 lien year was 16%, but that the county used an actual number closer to 10%. She asserted that the county changed the ordinance level in 2010 to 10% to reflect the actual percentage being used over the years.

After hearing the testimony and/or arguments and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the improvement's size, the PTAB finds that the appellant has submitted sufficient evidence to establish that the subject contains 1,431 square feet of living area. Moreover, the board of review stipulated that this was the correct square footage of the improvement.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). 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. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the sale of the subject property on May 3, 2006 for \$354,000. The PTAB finds this sale was not between related parties, involved a broker, and was an arm's length transaction.

The PTAB further finds the appellant's argument that the subject's sale price should be debased due to the easement unpersuasive. In addition, the PTAB is not persuaded to take judicial notice of eminent domain or servient and dominant estates because the appellant failed to provide ascertainable facts and sources to establish how much the subject's value was diminished by an easement. Moreover, the PTAB finds that the easement existed at the time of sale and was, therefore, part of the considerations for the purchase price.

Therefore, the PTAB finds that the subject property had a market value of \$354,000 for the 2007 assessment year. Since the market value of the subject has been established, the Department of Revenue 2007 three year median level of assessment of 10.04% for Class 2 will apply as allowed for by the *Official Rules of the Property Tax Appeal Board*. 86 Ill.Admin.Code 1910.50(c). In applying this level of assessment to the subject, the total assessed value is \$35,542 while the subject's current total assessed value is above this amount. Therefore, the PTAB finds that a reduction is warranted.

The appellant next 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data in light of the market value reduction, the Board finds the appellant has not met this burden and any further reduction to the subject property is not warranted.

As to the land, the parties submitted a total of seven properties suggested comparable to the subject. In addition, the appellant presented four suggested comparables for the improvement which also contained land assessment data and will be considered by the PTAB in the analysis. The PTAB finds the board of review's two comparables and the appellant's improvement comparables of attached townhouses are the most similar to the subject in location and market characteristics. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These properties are all located within the subject's neighborhood. The parcels range in size from 3,974 to

4,579 square feet and have land assessments of \$2.52 per square foot. In comparison, the subject's land assessment of \$2.52 per square foot is identical to all these comparables. The remaining comparables were given less weight due to disparities in location and market characteristics. These properties appear to be in a different market area than the subject, all but one significantly larger than the subject, and are improved with single-family residences.

Again, the PTAB gives little weight to the appellant's argument that the subject's easement has an impact on the value of the property. The appellant failed to present any substantive evidence to establish a diminished value based upon an easement. After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot land assessment is supported and a reduction in the subject's land assessment is not warranted.

As to the improvement, the parties submitted a total of six properties suggested as comparable to the subject. The appellant also submitted improvement assessment data on the five suggested land comparables; however, the PTAB finds these properties are not similar to the subject and will not be considered in the analysis. In addition, the board of review noted three additional suggested comparables presented within the body of the board's evidence. The PTAB finds the board failed to provide sufficient descriptive data such as amenities, construction, style and a breakout of assessment data for the land and improvement to adequately evaluate their comparability to the subject.

The PTAB finds the appellant's comparables #1, #3 and #4 (the attached townhouses) and the board of review's two comparables are the most similar to the subject in size, design, amenities, age, and location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These properties are masonry or frame and masonry, two-story, single-family, attached dwellings located on within the subject's neighborhood. The properties range: in age from 39 to 52 years; in size from 1,236 to 1,632 square feet of living area; and in improvement assessment from \$19.06 to \$22.59 per square foot of living area. In comparison, the subject's improvement assessment after a reduction based on the market value evidence of \$17.21 per square foot of living area is below the range of these comparables. The remaining comparable was given less weight due to disparities in design and the fact that the assessment data is prorated with another parcel.

The PTAB gives little weight to the appellant's argument that a deduction for the differences between masonry and frame and masonry should be taken. The appellant failed to present any evidence to establish that the subject's value is reduced by 15% due to such differences. In addition, the PTAB takes no judicial notice of the value differences as the appellant failed to supply the PTAB with sources for any ascertainable fact to support this other than the story of the Three Little Pigs. After considering

adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported after addressing the appellant's market value argument and a further reduction in the subject's improvement assessment 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.