



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

APPELLANT: Terry Collins
DOCKET NO.: 07-26872.001-R-1
PARCEL NO.: 09-15-304-025-0000

The parties of record before the Property Tax Appeal Board are Terry Collins, 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: \$15,364
IMPR.: \$31,165
TOTAL: \$46,529

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 16,700 square feet of land, which is improved with a 77 year old, two-story, frame, single-family dwelling containing 1,794 square feet of living area. The dwelling's amenities include two and one-half baths and a full unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process, or, in the alternative, that the subject's assessment does not reflect its market value as the bases for this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, frame, single-family dwellings that range in age from 65 to 87 years old, and in size from 1,390 to 1,904 square feet of living area. The suggested comparables have from one to two baths, and either a full unfinished basement, a slab, or a crawl. Additionally, one of the comparables has air conditioning, and three have a garage, ranging from a one-car to a two-car garage. These suggested comparables have improvement assessments ranging from \$10.17 to \$14.50 per square foot of living area.

In support of the market value argument, the appellant submitted descriptive and sales information on five properties suggested comparable to the subject. These properties are described as two-story or multi-story, frame, masonry, or frame and masonry, single-family dwellings that range in age from 51 to 114 years old, and in size from 1,184 to 1,694 square feet of living area. The suggested comparables have either one or one and one-half baths, and either a full unfinished basement or a crawl. Additionally, one of the dwellings has air conditioning, two have a fireplace, and all of the properties have either a one-car or a two-car garage. These properties sold from July 2005 to June 2007 for between \$247,500 and \$387,500, or from \$186.76 to \$231.21 per square foot of living area, land included. In support of the sales prices and arm's-length nature of the sales transactions, the appellant submitted a warranty deed or trustee's deed for each sales transaction. Affixed to each deed is a State of Illinois Real Estate Transfer Tax stamp. The appellant's evidence also states that the subject sold in January 2007 for \$465,290, or \$259.36 per square foot of living area, land included. 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 \$46,529 was disclosed. The subject's final assessment reflects a fair market value of \$463,436, or \$258.33 per square foot of living area (land included), when the 2007 Illinois Department of Revenue three-year median level of assessment for Class 2 properties of 10.04% is applied. In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables described as two-story, frame, single-family dwellings that range in age from 68 to 104 years old, and in size from 1,176 to 1,944 square feet of living area. The suggested comparables have either one or two baths, and either a full unfinished basement, a partial unfinished basement, or a slab. Additionally, two of the properties have a one-car garage. These suggested comparables have improvement assessments ranging from \$17.56 to \$30.11 per square foot of living area. The subject's improvement assessment is \$17.37 per square foot of living area.

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 the subject has been assessed at 10% of the sale price from when the subject sold in January 2007, and

therefore, a reduction based on market value is not warranted. Mr. Lara added that, even if the Property Tax Appeal Board (the "Board") were to consider the appellant's sales comparables, three of the comparables have a different classification than the subject under the Cook County Classification of Real Property for Assessment Purposes Ordinance, and also that three of the comparables are located in a different Cook County Assessor designated neighborhood than the subject. In regards to the equity argument, Mr. Lara argued that the comparables submitted by the board of review are similar to the subject in exterior construction, improvement size, and location. 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, #3, and #4 submitted by the appellant, and Comparable #1 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 \$10.17 to \$18.29 per square foot of living area. The subject's improvement assessment of \$17.37 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.

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). Furthermore, in general, "a contemporaneous sale between parties dealing at arms length is not only relevant to the question of fair cash market value, but [is] practically conclusive." Village of Lake Villa v. Stokovich, 211 Ill. 2d 106, 132 (2004) (quoting People ex rel. Korzen v. Belt Ry. Co. of Chi., 37 Ill. 2d 158, 161 (1967)). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The Board finds that the best evidence of the subject's market value is the sale of the subject in January 2007. The appellant admitted to the sale on the grid sheet containing the sales comparables, and when confronted with this fact at hearing, the appellant did not dispute its truthfulness. Additionally, the fact that the assessment being appealed is *exactly* 10% of the sale price indicates that the sale did occur, and the assessor adjusted the subject's assessment to account for the sale.

Based on this record the Board finds that the subject property had a market value of \$465,290 for tax year 2007. Since market value has been determined, the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04% shall apply. In applying this level of assessment to the subject, the total assessed value is \$46,715 while the subject's current total assessed value is below this amount. Therefore, the Board finds that 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.

Donald 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: September 21, 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.