



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

APPELLANT: Richard A. Wells
DOCKET NO.: 07-27107.001-R-1
PARCEL NO.: 02-17-200-007-0000

The parties of record before the Property Tax Appeal Board are Richard A. Wells, 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: \$ 17,628
IMPR.: \$ 82,875
TOTAL: \$ 100,503

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 248,292 square foot parcel improved with an eleven-year-old, two-story, single-family dwelling of masonry construction containing 5,525 square feet of living area and located in Palatine Township, Cook County. Features of the residence include five bathrooms, a full-unfinished basement, central air-conditioning, two fireplaces and a four-car attached garage.

The appellant, Richard Wells, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of both the land and the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data, color photographs and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction located within ten blocks of the subject. The improvements range in size from 5,290 to 8,022 square feet of living area and range in age from one to eight years old. The comparables contain from

four to six bathrooms, a finished or unfinished basement, central air-conditioning, one or two fireplaces and a four-car attached garage. The improvement assessments range from \$9.17 to \$17.11 per square foot of living area. The four suggested land comparables range in size from 40,293 to 68,128 square feet and have land assessments of either \$0.24 or \$0.28 per square foot.

The appellant also submitted a copy of a Property Tax Appeal Board decision rendered for tax year 2004 regarding the subject property under docket #04-22630-R-1. In addition, the appellant submitted documents, drawings, and a photograph of the subject regarding its partial inclusion in a flood plain. The appellant asserts that 75% of the subject's parcel is wetland and unusable due to its location in a flood plain. In support of this argument, the appellant submitted a copy of a flood insurance rate map published by the Federal Emergency Management Agency with an effective date of November 6, 2000. This map indicated that a portion of the subject's land is located in Zone X of the flood plain. A second map depicts a closer view of the subject. He also submitted a portion of a wetland delineation report concluding that six acres at the intersection of Baldwin Road and Inverway in Inverness, Illinois are wetlands subject to regulation by Section 404 of the Clean Air Act. Furthermore, the appellant submitted a portion of a letter regarding lot 37, the subject's lot, on the letterhead of Continental Engineers and Associates. This portion of the letter summarizes that approximately 2.6 acres of land are above the wetland vegetation, while approximately 2.1 acres of land are above elevation 93.0 which is estimated as the high water level.

At hearing, the appellant stated that approximately 75% of his lot is used as water storage for the community. He stated that the village had requested that the lot be deeded to the village for water retention purposes. He also stated that the land is classified as a wetland and he is not permitted to do anything with the land.

Finally, the appellant provided a copy of the board of review's 2009 final decision for the subject property. The board's decision disclosed that the subject's assessment was reduced to \$100,503. The appellant argued that the subject's 2009 reduction falls within the same triennial period as the 2007 appeal. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$124,340, with \$96,135 or \$17.40 per square foot of living area apportioned to the improvement and \$28,205 or \$0.11 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,155 to

6,100 square feet of living area and range in age from 14 to 47 years old. The comparables contain from three and one-half to five full bathrooms, a finished or unfinished basement, two or three fireplaces and a multi-car attached garage. The improvement assessments range from \$17.30 to \$20.05 per square foot of living area. The four suggested land comparables range in size from 44,301 to 94,525 square feet and have land assessments of \$0.24 per square foot.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter arguing that the board's comparables range in age from 14 to 47 years in age, whereas, the subject is only 13 years old. In addition, he argued that 75% of the subject's land is wetland and should be considered in determining the subject's land 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. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

At hearing, the appellant provided a copy of the board of review's 2009 final decision for the subject property. The board's decision disclosed that the subject's assessment was reduced to \$100,503. The appellant argued that the subject's 2009 reduction falls within the same triennial period as the 2007 appeal.

The Board finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that based upon the board of review's 2009 non-triennial assessment correction, it is appropriate to reduce the subject's 2007 assessment to \$100,503.

As a final point, the Board finds no further reduction based on the appellant's 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 R. Lerski

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: October 22, 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.