



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

APPELLANT: Joel Fish
DOCKET NO.: 07-27495.001-R-1
PARCEL NO.: 04-09-412-021-0000

The parties of record before the Property Tax Appeal Board are Joel Fish, the appellant(s); 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: \$ 17,716
IMPR.: \$ 43,268
TOTAL: \$ 60,984

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,818 square foot parcel improved with a 134-year-old, two-story, single-family dwelling of frame construction containing 2,124 square feet of living area and located in Northfield Township, Cook County. Features of the residence include two full bathrooms, a full-unfinished basement and a fireplace.

The appellant appeared before the Property Tax Appeal Board arguing that the subject's fair market value is not accurately reflected in its assessment. The appellant argued that many items need to be replaced or repaired that affect the subject's market value and provided photographs. The list of needed repairs included the following: the galvanized steel plumbing installed in the 1920's needs to be replaced, the wiring installed in the early 1900's and 1970's needs to be replaced, flooring and joints need to be replaced, the siding needs to be replaced and parts of the foundation need repair or replacement. The appellant argued that at best the subject property is a

handyman's special or teardown that needs between \$150,000 and \$200,000 of repair work.

The appellant also submitted one suggested comparable property consisting of a 112-year-old, two-story, single-family dwelling of frame construction located in Northbrook, Illinois. The suggested comparable has an improvement assessment of \$16.38 per square foot of living area, whereas, the subject has an improvement assessment of \$20.37 per square foot. Based upon this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,984 was disclosed. The assessment reflects a total market value of \$607,410 for the subject, when the 2007 Illinois Department of Revenue's three-year median level of assessments of 10.04% for Class 2 property, such as the subject, is applied. The subject's improvement assessment is \$43,268 or \$20.37 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, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,519 to 2,188 square feet of living area and range in age from 109 to 135 years. The comparables contain one or two full bathrooms, a finished or unfinished basement and a two-car garage. One comparable contains central air-conditioning and one comparable has a fireplace. The improvement assessments range from \$20.37 to \$23.90 per square foot of living area. 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 printout of the subject describes the condition of the improvement as average but based on the repair work needed is below average condition.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds 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 appellant has not satisfied this burden.

The appellant appeared before the Property Tax Appeal Board arguing that many items need to be replaced or repaired that affect the subject's market value. The list of needed repairs included the following: the galvanized steel plumbing installed in the 1920's needs to be replaced, the wiring installed in the early 1900's and 1970's needs to be replaced, flooring and joints need to be replaced, the siding needs to be replaced, and parts of the foundation need repair or replacement. The appellant argued that at best the subject property is a handyman's special or teardown that needs between \$150,000 and \$200,000 of repair work. The Board finds the argument unpersuasive in that the appellant failed to provide any estimates or rehabilitation bids supporting the cost to cure the needed repairs. The Board finds the appellant failed to show how the needed repairs affected the market value of the subject property. Therefore, the Board finds the evidence is insufficient to effect a change in the subject's improvement assessment.

The appellant also submitted one suggested comparable property arguing its improvement assessment per square foot of living area is lower than the subject's. The Board finds the appellant failed to provide descriptive data such as size of living area, amenities and other distinguishing characteristics in order to conduct a comparative analysis.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was overvalued or inequitably assessed and no reduction 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 Morris

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 23, 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.