



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

APPELLANT: George & Linda Becker  
DOCKET NO.: 07-29897.001-R-1  
PARCEL NO.: 02-16-420-009-0000

The parties of record before the Property Tax Appeal Board are George & Linda Becker, the appellants, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:** \$9,437  
**IMPR.:** \$50,803  
**TOTAL:** \$60,240

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 9,075 square feet of land improved with a 7-year old, two-story, frame and masonry constructed, single-family dwelling containing 2,904 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The property is located in Palatine Township, Cook County.

The appellants raised two arguments before the Property Tax Appeal Board: first, that there was unequal treatment in the assessment process; and second, that the fair market value of the subject property is not accurately reflected in the property's assessed valuation.

In support of the equity argument, the appellants, via counsel, submitted information on a total of nine properties suggested as comparable and located in the same neighborhood as the subject. The properties are described as two-story, frame and masonry or frame, single-family dwellings with full, unfinished basements, central air conditioning and one fireplace. Three of the comparables have 3-car garages like the subject and six have 2-car garages. The properties range in size from 3,001 to 3,443 square feet of living area and in age from 7 to 18 years old. The comparables have improvement assessments ranging from \$44,636 to \$59,291 or from \$13.65 to \$17.63 per square foot of living

area. The subject's improvement assessment is \$18.90 per square foot of living area.

In support of the market value argument, the appellants submitted an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2007. The appraiser developed the sales comparison approach to value to estimate a value for the subject. The appraiser calculated the subject's improvement size at 2,900 square feet of living area with a building sketch to support the estimated size. He utilized three comparable sales that sold from May, 2006, through December, 2006, for prices that ranged from \$520,000 to \$600,000, or from \$167.55 to \$240.69 per square foot of living area, land included. The properties are improved with two-story, frame and masonry, single-family dwellings. The dwellings range in age from 8 to 15 years and in size from 2,335 to 3,581 square feet. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$600,000 as of January 1, 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$64,323 was disclosed. The subject's assessment reflects a market value of \$640,667 using the three-year median level of assessment for Cook County Class 2, residential property as determined by the Illinois Department of Revenue of 10.04% for 2007.

The board of review submitted a total of four equity comparables, one of which sold in 2007. The board supplied only the parcel identification number, age, square footage, and improvement assessment per square foot of the properties. No other information pertaining to location or physical characteristics was submitted. The properties improvement assessments ranged from \$17.99 to \$19.56 per square foot of living area. The board of review also submitted a printout sheet listing the sales of class 2-78 properties within the subject's neighborhood from 1997 to 2004. Only the dates of sale and sales prices were included on the printout, no building information.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Property Tax Appeal Board finds that the appellants presented two arguments to the board. The first argument was that 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 (3<sup>rd</sup> Dist. 2002). 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 Sec. 1910.65(c). Having considered the

evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Property Tax Appeal Board finds the best evidence to be the appellants' appraisal. The appellants' appraiser utilized the sales comparison approach to value in determining the subject's market value. The three comparables utilized in the sales comparison approach are similar in style and age to the subject property. The properties sold within 8 months of the assessment date for prices ranging from \$520,000 to \$600,000. After adjustments the appraiser concluded an opinion of market value for the subject property of \$600,000 as of January 1, 2007. The Board finds the adjusted prices of the three comparables utilized in the appraisal supports the appraiser's final conclusion of value for the subject property.

The Property Tax Appeal Board gives no weight to the assessment comparables submitted by the board of review. Vital information concerning improvement specifications and descriptions were not submitted. Thus the Board was unable to make any meaningful comparison to the subject property. The Board further finds the equity evidence submitted by the board of review fails to address the market value complaint raised by the appellant. As to the one assessment comparable that did sell, the Board finds the only information submitted concerning the property was the sales price, age and square footage. The Board finds there was not enough descriptive information to give an accurate indication of the subject's market value.

The Board finds the best and only evidence of the subject's fair market value contained in this record is the appraisal submitted by the appellants for \$600,000. The subject's assessment reflects an estimated market value of \$640,667 which is considerably higher than the appraisal. Based on this analysis, the Board finds the preponderance of the evidence demonstrates the subject property was overvalued and a reduction is warranted.

The appellants further argued the subject property was inequitably assessed. 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, the Property Tax Appeal Board finds no further reduction is warranted.

The Property Tax Appeal Board finds that the subject property had a market value of \$600,000 as of January 1, 2007. Since the market value of the subject has been established, the three-year median level of assessment as established by the Illinois Department of Revenue for Cook County Class 2, residential property of 10.04% shall apply.

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: December 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.