



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

APPELLANT: Daryl Dahmer  
DOCKET NO.: 08-22208.001-R-1  
PARCEL NO.: 09-23-119-005-0000

The parties of record before the Property Tax Appeal Board are Daryl Dahmer, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:** \$ 8,156  
**IMPR:** \$ 25,444  
**TOTAL:** \$ 33,600

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 6,372 square feet of land which is improved with a 42-year old, one-story, masonry, single-family dwelling.

The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the market value argument, the appellant submitted a uniform residential appraisal report of the subject property with an effective date of July 15, 2009. As of this date, the appraisal indicated that the subject property was inspected while estimating a size of 1,290 square feet of living area with building diagrams submitted in support thereof. The appraiser estimated a market value for the subject of \$350,000, based upon development of one of the three traditional approaches to value.

The appraiser developed a sales comparison approach using 3 improved sale comparables. They ranged in age from 37 to 56 years and in building size from 1,042 to 1,126 square feet of living area. They sold from December, 2008, through April, 2009, for prices that ranged from \$262.06 to \$331.09 per square foot.

After making adjustments to the comparables, the appraiser opined a market value for the subject of \$350,000 under this approach. Based upon this evidence, the appellant requested a reduction in market value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$40,910. The subject's assessment reflects a market value of \$426,146 using the Illinois Department of Revenue's three-year median level of assessment for residential class 2 property of 9.60%. The board's grid analysis states that the subject's improvement size is 1,240 square feet.

In addition, the board submitted assessment and descriptive data relating to four suggested comparables located within the subject's subarea. They are improved with a one-story, masonry, single-family dwelling. They range: in age from 37 to 51 years; in improvement size from 1,113 to 1,274 square feet of living area; and in improvement assessments from \$25.46 to \$26.93 per square foot. The subject's improvement assessment is \$26.41 based upon 1,240 square feet of living area.

Further, the board's grid indicated that the subject sold in July, 2006, for a price of \$472,000 or \$380.65 per square foot without any further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. After submission of the parties' evidence, they waived their right to a hearing.

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 Board concludes that the appellant has met this burden and that a reduction is warranted.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal, which utilized all three traditional approaches to value in developing the subject's market value. The Board also finds the appraisal to be persuasive for the appraisers: have experience in appraising and assessing property; personally inspected the subject property; estimated a highest and best use for the property; and utilized market data in undertaking each of the approaches to value, while making adjustments to the comparables where necessary. Further,

the Board finds the best evidence of building size was proffered by the appellant's appraisal.

In contrast, the Board finds that the board of review submitted no data to indicate that the subject's sale in July, 2006 was an arm's length transaction.

Therefore, the Board finds that the subject property contained a market value of \$350,000. Since the market value of the subject has been established, the Illinois Department of Revenue's three-year median level of assessment for Class 2, residential property of 9.60% will apply. Therefore, the Board finds that a 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.

*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 20, 2013

*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.