



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

APPELLANT: Mary Jo Peterson  
DOCKET NO.: 08-22336.001-R-1  
PARCEL NO.: 09-35-306-013-0000

The parties of record before the Property Tax Appeal Board are Mary Jo Peterson, the appellant, by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC in Chicago; 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:** \$14,273  
**IMPR:** \$104,009  
**TOTAL:** \$118,282

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,282 square feet of living area. The dwelling is approximately one-year old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 2.5-car attached garage. The property has an 11,151 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject property is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance (hereafter "Ordinance"). Class 2-08 property has an Ordinance level of assessment of 16% for the 2008 tax year.

The appellant marked as the bases for challenging the assessment for the 2008 tax year assessment equity, comparable sales and a contention of law. In support of the assessment equity argument the appellant submitted information on seven comparable properties described as being improved with two-story dwellings of masonry construction that ranged in size from 3,906 to 4,234 square feet of living area. The dwellings ranged in age from

approximately 7 to 19 years old. Each property has the same classification code as the subject property and are located from .42 to 1.40 miles from the subject property. Each of the comparables has a full or partial basement with two having recreation rooms. Each property also has central air conditioning and a two-car or a three-car garage. Six comparables also have either one or two fireplaces. The comparables have improvement assessments ranging from \$84,408 to \$94,170 or from \$21.94 to \$22.92 per square foot of living area. The appellant indicated the comparables had an average improvement assessment of \$22.27 per square foot of living area. The subject's improvement assessment is \$104,009 or \$24.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$95,360 or \$22.27 per square foot of living area based on assessment equity.

In support of the contention of law, counsel submitted a copy of the brief filed with the Cook County Board of Review in which he asserted the property is valueless because of faulty construction and underlying litigation. Counsel averred that in May 2007 the appellant filed a complaint with the American Arbitration Association against the builder in which 100 items of defective workmanship were alleged. The dollar amount of the claim was in excess of \$475,000. Attached to the brief was Exhibit #1, the Demand for Arbitration, which contained the allegations of defective workmanship and copies of the Fixed Sum Contract for the construction of the home entered in May 2005 and a Change Order dated July 6, 2005.<sup>1</sup> Counsel contends the assessor believes the house is worth over \$700,000, however, if the appellant attempted to sell the property would require disclosure of water damage and the ongoing litigation.<sup>2</sup> As a result, according to counsel, a reasonably prudent buyer would require a substantial reduction in price to accept the risk. The appellant contends the only measure of damages is the appellant's plea of \$475,000, the cost to restore the house, which can be deducted from the assessor's estimate of market value to arrive at an estimate value of \$264,263 and an assessment of \$42,282 when applying the Ordinance level of assessment for class 2 property of 16%.

The appellant submitted no comparable sales to support her contention of the correct assessment.

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<sup>1</sup> In paragraph 5 of Count I the appellant asserted that after change orders the cost to construct the residence was \$1,056,111.00.

<sup>2</sup> If one divides the total assessment of \$118,282 by the Ordinance level of assessment results in an estimated market value of \$739,263.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$118,282 was disclosed. The subject property has a land assessment of \$14,273 and an improvement assessment of \$104,009 or \$24.29 per square foot of living area. The subject's improvement assessment of \$104,009 reflects a value of \$650,056 when applying the Ordinance level of assessments.

In support of the assessment the board of review presented descriptions and assessment information on four comparables improved with two-story dwellings of masonry or frame and masonry construction that ranged in size from 3,938 to 4,381 square feet of living area. The dwellings were either 1 or 7 years old. Each comparable had a full or partial basement with one being finished. Each comparable had central air conditioning, one to three fireplaces and either a one-car or two-car garage. These properties have improvement assessments ranging from \$99,768 to \$121,136 or from \$24.00 to \$30.12 per square foot of living area. The record also indicated that comparable #1 sold in July 2007 for a price of \$1,867,000 or \$464.20 per square foot of living area, including land. Comparable #2 sold in August 2005 for a price of \$625,000 and appears to have been improved with a one-story older dwelling at the time of sale based on a copy of a photograph of the comparable in the record. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued in part unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 not met this burden.

The Board finds appellant's comparable #5 and the board of review comparables are the most similar to the subject in size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$22.24 to \$30.12 per square foot of living area. The subject's improvement assessment of \$24.29 per square foot of living area falls within the range established by the best comparables in this record. Considering the subject's superior age with respect to remaining comparables submitted by the appellant, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

The appellant also argued that the assessment on the subject property was excessive in light of purported faulty construction. In support of the defective construction the appellant submitted a copy of the complaint filed with the American Arbitration Association against the builder in which 100 items of defective workmanship were alleged. The dollar amount of the appellant's claim was in excess of \$475,000. The Board finds this evidence does not demonstrate the subject's assessment is excessive considering the alleged defective construction. In order for the appellant to demonstrate the subject's assessment is excessive due to the poor quality of construction market data in the form of an appraisal valuing the subject property in its current state of repair, considering the home's condition, is required. The Board finds that mere allegations and a claim for damages are not sufficient to establish the assessment of the subject property is excessive.

Furthermore, in reviewing the Demand for Arbitration filed with the American Arbitration Association the taxpayer alleged in Count I, paragraph 5, that the contract amount to construct the home after the change orders totaled \$1,056,011. Since the construction of the dwelling occurred in 2005 and 2006, the Board finds that the construction costs are indicative of the value of home as of the assessment date at issue. The evidence further disclosed that the subject dwelling is valued for assessment purposes at approximately \$650,056, which is \$405,955 less than the construction costs. Furthermore, the record disclosed Board of review comparable #1 sold in July 2007 for a price of \$1,867,000. The subject's total assessment reflects a market value of \$739,263 when using the Ordinance level of assessments for class 2-08 property, which reflects a market value that is \$1,127,737 less than the sales price of a very comparable property. The Board finds this evidence tends to

demonstrate some consideration has been given to the dwelling's workmanship when the assessment was established. Based on this record the Board finds no reduction in the subject's assessment is justified based on the appellant's claim of faulty construction.

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

*Tracy 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: January 24, 2014

*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.