



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

APPELLANT: Terry Wodder
DOCKET NO.: 08-23206.001-R-1
PARCEL NO.: 11-19-207-003-0000

The parties of record before the Property Tax Appeal Board are Terry Wodder, the appellant; 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: \$ 4,359
IMPR.: \$ 32,601
TOTAL: \$ 36,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 1,879 square foot parcel improved with a 114-year-old, two-story, single-family dwelling of frame construction containing 1,564 square feet of living area and located in Evanston Township, Cook County. Features of the residence include two full bathrooms, a partial-finished basement and central air-conditioning.

The appellant, Terry Wodder, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the inequity claim, the appellant provided four suggested comparable properties consisting of one and one-half or two-story, single-family dwellings of stucco, masonry or frame and masonry construction located within 0.70 miles of the subject. The improvements range in size from 1,325 to 2,351 square feet of living area and range in age from 87 to 119 years old. The comparables contain one or two bathrooms, a full-finished or unfinished basement and central air-conditioning. Two comparables have a fireplace and three comparables have a one-car or two-car detached garage. The improvement assessments range from \$18.98 to \$23.92 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a uniform residential appraisal report dated September 21, 2005 with a value estimate of \$455,000 for the subject. The appellant also submitted a second residential appraisal report prepared by David A. Fleuchaus of Property Research in Chicago, Illinois. The appraisal revealed that Fleuchaus is a State of Illinois certified real estate appraiser. The appraisal disclosed that Fleuchaus conducted an interior and exterior inspection of the subject property. The appraiser utilized the sales comparison approach to estimate a market value of \$385,000 for the subject as of January 24, 2009.

In the sales comparison approach, Fleuchaus used four residential sales located within a distance of 0.70 miles of the subject. The parcels range in size from 3,228 to 5,250 square feet and the improvements range in size from 1,325 to 2,200 square feet of living area. The comparables sold between May 2008 and November 2008 for prices ranging from \$398,750 to \$467,500 or from \$195.45 to \$322.64 per square foot of living area, including land. After adjustments, Fleuchaus concluded a value for the subject via the sales comparison approach of \$385,000 as of January 24, 2009.

At hearing, the appellant argued that the subject's market value is impacted by its adverse location in that it is surrounded by two grocery stores, a gas station and a two-unit apartment building. The appellant asserted that the subject property is located only 90 feet from Chicago Avenue, one of the busiest north-south streets in Evanston. 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 \$44,022. The assessment reflects a total market value of \$458,563 for the subject, when the 2008 Illinois Department of Revenue's three-year median level of assessments of 9.60% for Class 2 property, such as the subject, is applied. 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 1,564 to 2,194 square feet of living area and range in age from 114 to 129 years old. The comparables contain one and one-half or two full bathrooms and a full-unfinished basement. Three comparables have a fireplace and two comparables have a one-car or two-car garage. The improvement assessments range from \$25.36 to \$28.19 per square foot of living area.

At hearing, the board's representative stated 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 highlighting various differences between the subject and the board of review's comparables.

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 contends 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 (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 considered the evidence presented, the Board finds the appellant has satisfied this burden and 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 appellant's appraisal report dated January 24, 2009. The appellant's appraiser utilized the sales comparison approach to value to estimate the fair market value of the subject. The Board finds the appraisal to be persuasive for the appraiser; has experience in appraising; personally inspected the subject property and reviewed the subject's history; utilized appropriate market data in undertaking the sales comparison approach to value; and lastly, used similar properties in the sales comparison approach while providing sufficient detail regarding each sale as well as adjustments that were necessary. The Board gives little weight to the board of review's evidence in that it fails to address the appellant's overvaluation argument. The Board accords less weight to the appellant's appraisal dated September 21, 2005 in that it has an effective date over two years prior to the January 1, 2008 assessment date as issue.

Therefore, the Board finds the subject had a fair market value of \$385,000 as of January 1, 2008. Since fair market value has been established, the 2008 Illinois Department of Revenue's three-year median level of assessments of 9.60% for Class 2 property shall apply and a reduction is warranted.

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

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: June 24, 2011

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.