



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

APPELLANT: Anthony Kies  
DOCKET NO.: 08-26093.001-R-1  
PARCEL NO.: 03-32-424-006-0000

The parties of record before the Property Tax Appeal Board are Anthony Kies, 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:** \$22,040  
**IMPR.:** \$76,955  
**TOTAL:** \$98,995

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of masonry exterior construction that contains 5,156 square feet of living area. The dwelling is approximately 4 years old. The home has a full unfinished basement, central air conditioning, two fireplaces, and a three-car garage. The property is located in Arlington Heights, Wheeling Township, Cook County.

The appellant submitted a Residential Appeal form contending as the bases of the appeal in Section 2d both lack of uniformity in the assessment process and overvaluation.

In support of the inequity argument, the appellant presented a spreadsheet with descriptions and assessment data on two suggested comparables. The properties were described as two-story masonry constructed dwellings that were each 7 years old. The dwellings contain 5,677 or 5,889 square feet of living area. Features include full basements, central air conditioning, one or two fireplaces, and three-car garages. These properties have improvement assessments of \$81,068 and \$84,836 or \$14.28 and \$14.41 per square foot of living area. The subject has an

improvement assessment of \$101,831 or \$19.75 per square foot of living area.

The appellant also reported the subject property was purchased in September 2003 for \$1,534,090, but as shown in an appraisal with an effective date of January 19, 2009, the property has an estimated value of \$1,100,000. The appraiser utilized both the cost and sales comparison approaches to estimate the subject's market value, but in reconciling the values gave most weight to the sales comparison approach. Under the cost approach, the appraiser estimated the subject's value at \$1,100,500 including land.

In the sales comparison approach, the appraiser analyzed three sales and two listings. These five properties were described as two-story masonry or masonry and frame dwellings that ranged from new construction to 5 years old. The homes contain from 4,000 to 5,273 square feet of living area and feature basements, two of which included finished area, central air conditioning, one to three fireplaces, and three-car garages. The three sales occurred between May and October 2008 for prices ranging from \$1,000,000 to \$1,100,000 or from \$196.89 to \$275.00 per square foot of living area including land. The two listings had asking prices of \$1,395,000 and \$1,830,000 or \$264.56 and \$415.91 per square foot of living area including land. The appraiser made adjustments to the comparables for date of sale/time, lot size and/or location, exterior construction, room count, dwelling size, basement finish, fireplaces and additional amenities. From this process, the appraiser arrived at adjusted sale prices ranging from \$974,200 to \$1,563,200 or from \$191.81 to \$355.27 per square foot of living area including land. The appraiser opined a value for the subject under the sales comparison approach of \$1,100,000 or \$213.34 per square foot of living area including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$97,040 or to reflect an estimated market value of approximately \$1,010,833 or \$196.05 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment for the subject of \$123,871 was disclosed. The total assessment of the subject property reflects a market value of approximately \$1,290,323 or \$250.26 per square foot of living area including land using the 2008 three-year median level of assessments for Class 2 property in Cook County of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

In support of the subject's assessment, the board of review submitted a grid analysis of two comparables described as two-story masonry dwellings that were 2 or 20 years old. The dwellings contain 4,624 or 5,079 square feet of living area and feature full basements, one of which is finished as a recreation room. Each dwelling has central air conditioning, two fireplaces

and a 3-car or 3.5-car garage. These dwellings have improvement assessments of \$103,285 and \$104,009 or \$20.34 and \$22.49 per square foot of living area.

Also attached to the board of review's data was a printout of 20 sales identified only by parcel number and entitled "Class 09 2 story large high grade residence within neighborhood 38052 of Township Wheeling." Among this listing were two sales of the subject property: September 2001 for \$453,000 and September 2003 for \$1,534,090. The remaining 18 properties sold between July 1994 and October 2008 for prices ranging from \$1,000 to \$1,440,000. No other descriptive data was submitted for purposes of analyzing these properties.

Based on the foregoing evidence, the board of review requested confirmation of the subject's 2008 estimated market value as reflected by its 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 the appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant argued that the subject's assessment was not reflective of market value. 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). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted on this basis.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$1,100,000 as of January 19, 2009, while the board of review submitted no substantive market value data in support of the subject's estimated market value as reflected by its assessment. The Board finds the value conclusion of the appraisal is not a valid indicator of the subject's market value as of January 1, 2008, the assessment date at issue, where the appraiser arrived at a value conclusion as of January 19, 2009. Thus, the Board will examine the raw sales data in the appellant's appraisal.

The Board finds the most similar sales comparables on this record are the appraisal's sales #1 and #3 which were most similar to the subject in age, design, size, exterior construction, and amenities despite each of these comparables having a finished basement which is superior to the subject. These comparables sold in May and October 2008 for prices of \$1,075,000 and \$1,000,000 or \$210.78 and \$196.89 per square foot of living area land included. The subject has an estimated market value based on its assessment of \$1,290,323 or \$250.26 per square foot of living area including land which is above the range of the most similar comparable sales on this record. Based on this evidence, the Property Tax Appeal Board finds that the subject property is

overvalued as of January 1, 2008 and therefore a reduction in the subject's assessment is warranted on grounds of overvaluation.

The appellant also contended unequal treatment in the subject's improvement assessment as a 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 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 after the subject's improvement assessment has been adjusted on grounds of overvaluation, the Board finds that a further reduction in the subject's assessment on grounds of lack of uniformity in assessment is not 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: April 20, 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.