



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

APPELLANT: Alice Jordan
DOCKET NO.: 08-26997.001-R-1
PARCEL NO.: 17-18-115-025-0000

The parties of record before the Property Tax Appeal Board are Alice Jordan, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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: \$ 11,570
IMPR: \$ 21,031
TOTAL: \$ 32,601

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 3,045 square feet of land, which is improved with a 125 year old, two-story, masonry, single-family dwelling containing 2,409 square feet of living area. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation and unequal treatment in the assessment process of the subject's improvement as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two or three-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 105 to 128 years; in size from 1,464 to 2,862 square feet of living area; and in improvement assessments from \$11.16 to \$19.50 per square foot of living area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment

In support of the market value argument, the appellant submitted descriptive and sales information for three sales comparables. The comparables are described as two-story or three-story, masonry, single-family dwellings. Additionally, the comparables are from 105 to 128 years old, and have from 1,464 to 2,862

square feet of living area. The comparables sold between February 2008 and May 2009 for \$73,500 to \$150,000, or \$43.95 to \$68.31 per square foot of living area, including land. In addition, the appellant submitted an incomplete letter from her mortgage lender, GMAC Mortgage, stating that the value of the subject does not support the full amount of line of credit. No additional information regarding analysis of value of property or loan amount was stated in letter. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Lastly, the appellant stated that the subject property sustained sewer back up damage. In support of sewer damage, the appellant submitted blurry black and white photographs which were not identified, a copy of a letter from the City of Chicago Department of Water stating that a field investigation was conducted and concluded that the main sewer is "flowing good and in good condition" and that an "overflow connection would be beneficial to the area." In addition, the appellant submitted an invoice dated September 10, 2008 from American Environmental Solutions, Inc. in the amount of \$900.00 regarding removal of water damaged materials and disinfecting, an invoice dated August 5, 2008 from Restore Restoration Co, Inc. regarding water damage equipment rental in the amount of \$3,000. Lastly, the appellant submitted an incomplete letter from State Farm stating total adjustments for service charges in the amount of \$820.08.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$32,601 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 116 to 130 years; in size from 2,197 to 2,440 square feet of living area; and in improvement assessments from \$10.56 to \$11.55 per square foot of living area. The comparables also have several amenities. 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that Comparable #1 submitted by the appellant was most similar to the subject in location, size, style, exterior construction, features, and age. As such, the Board finds that the appellant has not met the burden of a preponderance of the evidence, as there is no range of sales comparables with which to compare the subject.

Regarding the appellant's contention that the water damage sustained by the subject and the City's substandard sewer system devalued the subject property, the appellant failed to provide sufficient evidence. The appellant did not provide any market value evidence stating that the sewer issues decreased the property value. Therefore, the Board finds the subject is not overvalued, and a reduction in the subject's assessment is not warranted based on the sales comparables and evidence submitted by the parties.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that all of the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.56 to \$11.55 per square foot of living area. The subject's improvement assessment of \$8.73 per square foot of living area is below the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that

the subject's improvement assessment is equitable, and a reduction in the subject's 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: October 18, 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.