



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

APPELLANT: Dean Peters
DOCKET NO.: 08-27154.001-R-1
PARCEL NO.: 30-31-404-014-0000

The parties of record before the Property Tax Appeal Board are Dean Peters, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC in South Holland; 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: \$4,235
IMPR.: \$8,592
TOTAL: \$12,827**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an 8,145 square foot site that is improved with two buildings. Building #1 is a one-story single family dwelling of frame construction that contains 441 square feet of living area on a slab foundation. The building is approximately 78 years old. Building #2 is a one-story single family residence of frame construction with 1,200 square feet of living area. The dwelling is approximately 79 years old with a partial unfinished basement. The property also has a detached one-car garage. The property is located in Lansing, Thornton Township, Cook County. The property is classified as a 2-03 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). Class 2-03 property has an Ordinance level of assessment for the 2008 tax year of 16%.

The appellant is challenging the subject's assessment for the 2008 tax year based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 10, 2005 for a price of \$67,500. The appellant completed Section IV - Recent Sale Data of the appeal and did not disclose whether or not the parties to the transaction were related and further indicated the property had not been advertised on the open market. The appellant also submitted a copy of the warranty deed disclosing the grantors

were Richard E. Jansma and Marjori A. Jansma and the grantees were David Jansma and Dean Peters. The appellant provided a copy of a page from the Cook County Record of Deeds website disclosing a warranty deed was executed on January 10, 2005, recorded February 2, 2005 and further indicated the property sold for a price of \$67,500. The website page also disclosed the grantors were Richard E. Jansma and Marjori A. Jansma and the grantees were David Jansma and Dean Peters. Also submitted was a copy of a "Lease - Option to Buy" dated January 24, 1995, between Richard and Marjorie Jansma and David Jansma and Dean Peters. Based on this evidence, the appellant requested the subject's assessment be reduced to \$6,750.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$12,827 was disclosed. The subject's assessment reflects a market value of \$133,615 or \$81.42 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.60% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted information on equity comparables. With respect to building #1, the smaller dwelling, the board of review completed a grid analysis using three comparables improved with one-story dwellings of frame construction that range in size from 480 to 646 square feet of living area. The dwellings ranged in age from 59 to 68 years old. One comparable had a full unfinished basement and two comparables had 1.5-car garages. These properties had improvement assessments ranging from \$6,661 to \$9,303 or from \$13.87 to \$14.40 per square foot of living area. Building #1 had an improvement assessment of \$3,870 or \$8.77 per square foot of living area. With respect to building #2, the larger home, the board of review submitted information on four comparables improved with larger one-story dwellings of frame or masonry construction that ranged in size from 1,239 to 1,376 square feet of living area. The dwellings ranged in age from 48 to 53 years old. Each comparable had a partial or full basement with one having a recreation room. Each comparable also had a one or two-car garage. These properties had improvement assessments ranging from \$10,151 to \$10,875 or from \$7.54 to \$8.38 per square foot of living area. Building #2 had an improvement assessment of \$4,722 or \$3.94 per square foot of living area. The board of review also submitted a list of 20 sales located in the subject's area and improved with class 2-03 dwellings. Three of these properties sold in July and August 2007 for prices of \$86,000, \$147,000 and \$184,000, respectively. 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the sale of the subject property as presented by the appellant in establishing overvaluation for the tax year in question. First, the sale is dated, occurring approximately 3 years prior to the assessment date at issue. Second, the Board finds the sale does not have the elements of an arm's length transaction. Initially the record disclosed the property was not advertised for sale or exposed on the open market. Furthermore, the record indicates the parties to the transaction were related in that the sellers were Richard E. and Marjori A. Jansma and one of the purchasers was David Jansma. For these reasons the Board finds the sale is not indicative of the subject's fair cash value as of January 1, 2008. The Board also finds the board of review presented a list of sales, with three occurring in 2007, that supported the conclusion the subject's assessment is reflective of the property's fair cash value. Additionally, the board of review presented equity comparables which further supported the subject's assessment. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the assessment is not justified.

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.