



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

APPELLANT: Scott Wheaton
DOCKET NO.: 08-29400.001-R-1 through 08-29400.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Scott Wheaton, the appellant, by attorney William I. Sandrick, of 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-29400.001-R-1	29-35-414-051-0000	9,072	17,639	\$ 26,711
08-29400.002-R-1	29-35-414-053-0000	7,549	4,009	\$ 11,558

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 18,900 square feet of land that is improved with a ten year old, two-story, frame and masonry, single-family dwelling. The subject's improvement size is 3,603 square feet of living area, which equates to an improvement assessment of \$4.90 per square foot of living area, as the dwelling is situated on permanent index number 29-35-414-051-0000 only. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In addition, the appellant argued that the newly constructed garage, situated solely on permanent index number 29-35-414-053-0000, is overvalued based on construction costs.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are

described as two-story, frame, masonry, or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 30 to 61 years; in size from 2,232 to 2,455 square feet of living area; and in improvement assessments from \$1.42 to \$3.32 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 overvaluation argument, the appellant submitted a copy of a sworn construction statement indicating that the construction costs for the subject improvement totaled \$34,800. This statement was barely legible but the signature of the contractor and owner appeared to be identical. The appellant failed to complete Section VI, Recent Construction Information, on the petition which would evidence: the date the land was purchased; the date the occupancy permit was issued; when the building was habitable; when construction was completed; and if the costs incurred included demolition, landscaping, building permits and/or other costs. Based on this evidence, the appellant requested the subject's assessment for PIN -053 be reduced to solely reflect the subject's construction costs, or a total of \$3,480.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$22,309 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, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 18 to 31 years; in size from 2,160 to 3,256 square feet of living area; and in improvement assessments from \$5.01 to \$6.77 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 improvement assessment.

The board of review also submitted a property characteristic printout for PIN -053 indicating they valued the newly constructed garage structure at \$29,188, after applying the 16% assessment level for Class 2 properties under the Cook County Classification of Real Property Ordinance.

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.

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 comparables #1, #2, and #4 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or 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 \$5.01 to \$6.40 per square foot of living area. The subject's improvement assessment of \$4.90 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 for PIN -051 is equitable, and a reduction in the subject's assessment is not warranted.

As to the appellant's overvaluation claim, the appellant has the burden of proving the value of the property 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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the

evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

In determining the subject's market value, the Board finds the best evidence of the subject's market value for PIN -053 to be the assessor's land assessment added to the construction costs. The Board finds the subject's land assessment to be \$7,549. The remaining evidence in its entirety shows that the subject was built at a cost of \$34,800. Because the sworn construction statement indicates the appellant was the general contractor on the project, additional costs of 20% are added to the construction price to account for these additional fees. Therefore, the Board finds the subject improvement's market value to be \$41,760. Since market value has been determined, the Illinois Department of Revenue 2008 three year median level of assessment for class 2 property of 9.6% shall apply, indicating that the improvement value should be no greater than \$4,009. With the addition of the assessor's land assessment of \$7,549, the total assessment for PIN -053 should be no greater than \$11,558. Therefore, the Board finds the appellant has met the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction 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.



Chairman



Member



Member



Member



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: July 18, 2014



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.