



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

APPELLANT: Scott Kruger
DOCKET NO.: 08-30721.001-R-1
PARCEL NO.: 14-17-407-049-0000

The parties of record before the Property Tax Appeal Board are Scott Kruger, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 21,856
IMPR.: \$ 65,873
TOTAL: \$ 87,729

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 5,250 square feet of land that is improved with a 115 year old, two-story, frame, single-family dwelling. The subject's improvement size is 3,499 square feet of living area according to the appellant's appraisal, and its total assessment is \$87,729. This assessment yields a fair market value of \$913,844, or \$261.17 per square foot of living area (including land), after applying the 2008 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 9.60%. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

Additionally, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 07-24114.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$66,264 based on the evidence submitted by the parties. The appellant's attorney asserted that 2007 and 2008 were within the same general assessment period for residential property. The appellant's attorney requested that the 2007 assessed value be rolled over for the 2008 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In support of the market value argument, the appellant submitted a residential appraisal report for the subject property with an effective date of January 1, 2007. The appraisal states the appraiser was a certified appraiser, however, the evidence indicates the appraiser's license expired on September 30, 2007. The inspection of the subject occurred on March 21, 2008, and the report was signed on April 25, 2008. The appraiser also conducted an inspection of the subject.

The appraiser estimated a fair market value for the subject of \$660,000 based on the sales comparison approach to value. He utilized five comparable sales that sold from January 2006 through December 2006 for prices that ranged from \$616,000 to \$815,000, or from \$178.73 to \$353.42 per square foot of living area, including land. The properties are improved with single-family dwellings. The dwellings range in age from 105 to 118 years and in size from 1,764 to 4,560 square feet. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$660,000 as of January 1, 2007. Additionally, the appraiser noted that several of the comparables exceeded either 15 percent net or 25 percent total in adjustments, due to the lack of relevant comparable sales within the Buena Park section of Uptown. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$87,729 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 or three-story, masonry or stucco, single-family or multi-family dwellings. Additionally, the comparables range: in age from 108 to 112 years; in size from 3,156 to 3,702 square feet of living area; and in improvement assessments from \$21.03 to \$28.46 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that Comparable #1 sold in March 2006 for \$1,280,000, or \$345.76 per square foot of living area, including land; Comparable #2 sold in October 2007 for \$807,500, or \$255.86 per square foot of living area, including land; Comparable #3 sold in February 2007 for \$1,010,000, or \$318.61 per square foot of living area, including land; and that Comparable #4 sold in November 2007 for \$1,100,000, or \$322.96 per square foot of living area, including land.

The board of review also included evidence showing that the appellant's mailing address is different from the property address, which is confirmed by the county printouts. Additionally, the board of review enclosed documentation from the county indicating that the appellant was receiving a homeowner's exemption for multiple properties, both the subject property as well as the property that is listed as his mailing address, as

evidence that the subject property is not owner-occupied. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney indicated that the best evidence of market value is the appellant's appraisal as the board of review submitted four unadjusted sales.

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.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment, however, the record also contains evidence indicating the subject property is not owner-occupied. For this reason the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's prior year's decision as requested by the appellant's attorney.

Additionally, 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 gives no weight to the appellant's value conclusion as contained in the appraisal as it indicates the appraiser's license expired on September 30, 2007. The date of the inspection was March 21, 2008 and the report was written on April 25, 2008. Therefore, the appraiser's adjustments are called into question. Additionally, the appellant waived his right to an oral hearing, therefore, the appraiser was unable to provide any clarification through testimony.

The parties did present nine sales comparables that were submitted by the appellant and board of review. The properties contain between 1,764 and 4,560 square feet of living area and sold from January 2006 to November 2007 for prices ranging from \$616,000 to \$1,280,000, or \$178.73 to \$353.42 per square foot of living area, including land. In comparison, the subject's assessed value reflects a market value of \$261.17 per square foot of living area, including land, which is within the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction in the subject's assessment is not warranted. Furthermore, the Board gives no weight to the equity data submitted by the board of review as it does not address the appellant's market value argument.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: November 22, 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.