



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

APPELLANT: Sara Diggs
DOCKET NO.: 09-20032.001-R-1
PARCEL NO.: 10-13-317-009-0000

The parties of record before the Property Tax Appeal Board are Sara Diggs, the appellant(s); 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: \$4,838
IMPR.: \$11,627
TOTAL: \$16,465

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, frame, dwelling. The dwelling has two units, and includes two baths, a full unfinished basement, and a two-car garage. The appellant's evidence and the board of review's evidence differ on the size of the land parcel, the dwelling's age, and the amount of living area in the dwelling.

The subject property was the subject matter of an appeal before the Board in 2008 under docket number 08-20338.001-R-1. In that appeal, the Board rendered its decision, which reduced the subject's assessment to \$17,760 based on the evidence submitted by the parties.

In the current appeal, the appellant argued that the fair market value of the subject was not accurately reflected in its assessed value. In support of the market value argument, the appellant submitted an appraisal undertaken by Mary Robinson of MR Appraisals. The report states that Robinson is a State of Illinois certified residential real estate appraiser. The appraisal states that the subject's land size is 7,300 square feet, that the dwelling is 109 years old, and that the dwelling contains 2,202 square feet of living area. The report also

stated that the appraiser personally inspected the subject, and a drawing of the subject was included.

The appraiser stated that the subject has an estimated market value of \$185,000 as of November 15, 2008. The appraisal report utilized the sales comparison approach and the income approach to value to estimate the market value of the subject property. The appraisal finds the subject's highest and best use is its present use.

Under the income approach to value, the appraiser analyzed the subject's rents to estimate a potential monthly gross income of \$1,900. A gross rent multiplier of \$85.00 was utilized to estimate a value under the income approach of \$161,500.

Under the sales comparison approach, the appraiser analyzed the sales of three comparable properties, which are improved with two-story, frame dwellings. The properties range in age from 98 to 115 years old, and in size from 2,022 to 2,623 square feet of living area. The dwellings all have a basement area, while one comparable property has a two-car garage. The comparables sold from January 2008 to October 2008 for prices ranging from \$127,500 to \$220,000, or from \$62.91 to \$86.96 per square foot of living area. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of \$185,000, or \$84.01 per square foot of living area.

In reconciling the income approach and sales approach to value, the appraiser arrived at a final estimate of value for the subject as of November 15, 2008 of \$185,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$37,690 was disclosed. The subject's final assessment reflects a fair market value of \$423,483 when the Illinois Department of Revenue 2009 three-year median level of assessment for Class 2 properties of 8.90% is applied. The board of review lists the subject as containing 6,048 square feet of land area, being 129 years old, and containing 2,386 square feet of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables located within the subject's neighborhood. The properties consist of two-story, frame dwellings, ranging in age from 104 to 119 years old, and in size from 2,016 to 2,750 square feet of living area. The properties all have two full baths and a full unfinished basement. One dwelling also has a two-car garage. These comparables have improvement assessments ranging from \$14.58 to \$15.80 per square foot of living space.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price

for twenty properties. No further information was provided regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter requesting that the Board apply Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), and, based on that statute, requested the Board to carry forward its 2008 decision to 2009.

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 record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$37,690, which equates to a market value of \$423,483. This market value is greater than the market value in the appraisal submitted by the appellant. The Board also takes notice of its 2008 decision in docket number 08-20338.001-R-1, wherein the subject's assessment was reduced to \$17,760 based on the evidence submitted by the parties.

The Board also recognizes that Section 16-185 of the Property Tax Code states that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, when the property is an owner occupied residence and the tax years are within the same general assessment period. 35 ILCS 200/16-185. However, in this case, the Board finds that doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. 35 ILCS 200/16-185.

The Board takes notice that the Cook County Board of Commissioners passed Ordinance No. 08-0-51 (the "10/25 Ordinance"), which amended Chapter 74, Article II, Division 2, Section 74-64 of the Cook County Code of Ordinances, and is effective for tax year 2009. See Ill.Admin.Code §1910.90(i). The 10/25 Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for tax year 2009 is inequitable since the prior year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution states that, "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed as a certain

proportion of its market value while the same kind of property in the same taxing district is taxed as a substantially higher or lower proportion of its market value. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill.2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decision from tax year 2008 to tax year 2009 would violate this directive.

When overvaluation is claimed 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 (3d Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2d 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.

Initially, the Board finds that the appellant's appraisal was the best evidence of the subject's land size, age, and improvement size. The appraisal indicates the subject was personally inspected and measured, and a diagram of the subject was included. The board of review was unable to provide any evidence to support its position regarding the subject's size. Therefore, the Board finds that the subject's land size is 7,300 square feet, that the dwelling is 109 years old, and that the dwelling contains 2,202 square feet of living area.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized two of the three traditional approaches to value in determining the subject's market value. The Board finds this appraisal to be persuasive since the appraiser has experience in appraising, personally inspected the subject property and reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of review's comparables as the information provided contained no sales information.

Therefore, the Board finds the subject had a market value of \$185,000 for the 2009 assessment year. Since the market value of this parcel has been established, the Illinois Department of Revenue 2009 three-year median level of assessment for Class 2 properties of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$16,465, while the subject's current total assessed value is above this amount. Therefore, the Board finds that 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.



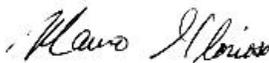
Chairman



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: April 20, 2012



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.