



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

APPELLANT: David Eck
DOCKET NO.: 09-21026.001-R-1
PARCEL NO.: 09-16-100-016-0000

The parties of record before the Property Tax Appeal Board are David Eck, the appellant; 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: \$ 9,609
IMPR.: \$ 46,134
TOTAL: \$ 55,743

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 48,047 square foot parcel of land with multiple improvements. Improvement #1 is an 80-year old, two-story, frame, single-family dwelling containing 1,695 square feet of living area. It has two full baths, a full, unfinished basement and a two-car garage. Improvement #2 is an 80-year old, one-story, single-family dwelling containing 650 square feet of living area. It has two full baths, a full, unfinished basement and a one-car garage. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant's petition indicates the subject was recently purchased on December 28, 2009 for \$123,000. The petition also indicates the purchase was between related parties and sold by an estate independent administrator. The appellant also submitted a copy of the recorded Independent Administrator's Deed, a copy of the first page of a settlement statement, a typewritten real estate sale

contract and a Request for Floodplain Map Information from the City of Des Plaines.

The appellant also submitted a letter arguing that the subject property is located in a floodway, therefore, subject's land assessment should be lowered. The appellant included a copy of a Request for Floodplain Map Information from the City of Des Plaines Engineering Department which indicates the main building on the property is located in a Special Flood Hazard Area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$55,743. This assessment reflects a market value of \$626,326 using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.9% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented the property characteristic printouts for the subject as well as four suggested comparables for each improvement, however, the board failed to complete the equity grid analysis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.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 PTAB concludes that the evidence indicates a reduction is not warranted.

As to the argument that the subject property is devalued due to the subject's location in a floodway, the PTAB finds that appellant failed to establish the value lost by this placement. The appellant did not submit any market evidence as to the value of the subject property other than a letter from the city asserting that the main building is located in a Special Flood Hazard Area. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

In determining the fair market value of the subject property, the PTAB finds the sale of the subject property is not an arm's length sale as it was a transaction between related parties. This evidence does not establish that the purchase was at market value. Therefore, the PTAB finds the appellant has failed to

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meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction 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.

Ronald 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: April 20, 2012

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.