



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

APPELLANT: Thomas Scholl  
DOCKET NO.: 09-22487.001-R-1  
PARCEL NO.: 23-01-219-004-0000

The parties of record before the Property Tax Appeal Board are Thomas Scholl, the appellant; 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:** \$ 5,226  
**IMPR.:** \$ 6,700  
**TOTAL:** \$ 11,926

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 32,868 square foot parcel improved with a 46-year-old, one and one-half story, single-family dwelling of frame and masonry construction containing 1,687 square feet of living area and located in Palos Township, Cook County. Features of the residence include two full bathrooms, a partial-unfinished basement and a two-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment. In support of this claim, the appellant submitted a residential appraisal summary report prepared by James E. Sloan, a certified residential real estate appraiser of Accurate Services, Inc. in Orland Park, Illinois. The appraisal disclosed that Sloan inspected the interior and exterior of the subject property as well as the exterior of the comparables used in the report. The appraiser utilized the sales comparison approach to estimate a market value of \$134,000 for the subject for tax year 2009.

In the sales comparison approach to value, the appraiser analyzed the sales of three properties located within a distance of 0.88 miles from the subject. The comparables consist of one or one and one-half story, single-family dwellings of frame or frame and masonry construction ranging in age from 45 to 51 years old. The lots range in size from 7,150 to 11,828 square feet and the improvements range in size from 1,425 to 2,580 square feet of living area. The comparables sold between June 2009 and November 2009 for prices ranging from \$130,000 to \$137,500, or from \$52.33 to \$96.49 per square foot of living area, including land. After making adjustments, the appraiser concluded a value for the subject via the sales comparison approach of \$134,000 or \$79.43 per square foot of living area, including land.

At hearing, the appellant's witness was James E. Sloan, the appraiser for the subject property. Mr. Sloan testified that he is an Illinois licensed residential real estate appraiser and that he inspected the interior and exterior of the subject. The appraiser indicated that his opinion of value was based on the physical analysis of the subject site and improvements, a locational analysis of the neighborhood and area as well as an analysis of the market for properties similar to the subject.

Based on the evidence submitted, the appellant requested an assessment reflective of a fair market value for the subject of \$134,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$32,556 was disclosed. The assessment reflects a total market value of \$365,798 for the subject, when the 2009 Illinois Department of Revenue's three-year median level of assessments of 8.90% for Class 2 property, such as the subject, is applied. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,280 to 1,779 square feet of living area and range in age from 14 to 35 years old. The comparables contain one and one-half bathroom, a full-unfinished basement and a two-car garage. Three comparables have central air-conditioning. The improvement assessments range from \$14.84 to \$17.57 per square foot of living area.

At hearing, the board's representative argued that he did not consider the appellant's sales to be arm's length transactions. He also argued that the appellant's comparables differ from the subject in land size and improvement size. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal.

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 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) After hearing the testimony and considering the evidence, the Board finds the appellant has met this burden.

The Property Tax Appeal Board finds the best evidence of market value in the record is the residential appraisal summary report provided by the appellant. In addition, the board of review's evidence does not address the appellant's market value argument. Thus, the Board finds the subject had a fair market value of \$134,000 as of January 1, 2009. Since fair market value has been established, the 2009 Illinois Department of Revenue's three-year median level of assessments of 8.90% for Class 2 property shall apply and 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

Acting 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: January 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.