



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

APPELLANT: Alfonso Soto  
DOCKET NO.: 09-24907.001-R-1  
PARCEL NO.: 19-33-404-120-0000

The parties of record before the Property Tax Appeal Board are Alfonso Soto, 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:** \$ 4,135  
**IMPR:** \$ 32,116  
**TOTAL:** \$ 36,251

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6,617 square foot parcel of land improved with a six-year old, two-story, masonry, single-family dwelling. Amenities include a full basement with recreational room, four full baths, four bedrooms, central air conditioning, one fireplace and an attached two-car garage.

The appellant raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In addition, the appellant argued that the subject's living area square footage was incorrectly listed by the county as having 3,027 square feet of living area. The appellant submitted a partial appraisal indicating that the subject contained 2,908 square feet of living area. The appellant also included a printout from the Realtor.com website indicating that the subject contained 3,027 square feet of living area.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables

located within one mile of the subject. The properties are improved with a masonry or frame and masonry, two-story, single-family dwelling. They range: in age from three to seven years; in size from 2,522 to 3,131 square feet of living area; and in improvement assessment from \$10.92 to \$13.58 per square foot. Features include two and one-half baths, a full, unfinished basement, central air conditioning, one fireplace and an attached two-car garage.

As to the overvaluation argument, the appellant submitted printouts from the Realtor.com website for the same three suggested comparables that were presented in the equity argument. The printouts contain: an aerial view photograph of the subject; a listing of the subject's characteristics; an estimate of the subject's market value; and the latest sale and property tax information. These properties sold from April 2010 to June 2010 for prices that ranged from \$265,000 to \$325,000, or from \$101.72 to \$105.08 per square foot of living area, including land. The appellant also included a settlement statement indicating that the subject property was purchased on December 1, 2009 for \$270,000. The appellant's petition indicated that this was not a transfer between related parties, that the subject was advertised on the open market through the multiple listing service for a nine month period, that a realtor was involved in the sale and that no mortgage was assumed. The petition also indicated that the property was sold in settlement of an installment contract.

As additional support of the market value argument, the appellant submitted a partial appraisal undertaken by Brian Masterson of Masterson Appraisals, Inc. The report indicates Masterson holds the designation of a State of Illinois certified general appraiser. The appraiser inspected the interior and exterior of the subject and indicated the subject has an estimated market value of \$341,000 as of August 22, 2009. The appraisal report utilized two of the three traditional approaches to value to estimate the market value for the subject property.

The pages containing the reasoning used to develop the cost approach to value were not included in the appraisal. The indicated value under the cost approach was \$341,933.

Under the sales comparison approach, the appraiser analyzed the sales of three properties located within one and one-quarter mile of the subject. The comparables are two-story, frame and masonry, residential single-family dwellings. The suggested comparable properties contain from 2,702 to 3,526 square feet of living area and sold from March 2009 to June 2009 for prices ranging from \$318,500 to \$435,000, or from \$109.19 to \$137.79 per square foot of living area, including land. The appraiser also noted that the subject previously sold in May 2008 for \$525,000, or \$173.44 per square foot, including land. The appraiser then adjusted each of the comparables for pertinent factors, however, the page containing the appraiser's summary of the sales comparison approach was not included in the appraisal. 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 \$341,000.

In reconciling the two approaches to value, the appraisal gave primary consideration to the sales comparison approach to value with secondary consideration given to the cost approach to arrive at a final estimate of value for the subject as of August 22, 2009 of \$341,000. Based upon this analysis, 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 \$36,251. This assessment reflects a total market value of \$407,315 or \$134.56 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within the subject's neighborhood. The properties are improved with a two-story, masonry, single-family dwelling with four bedrooms and central air conditioning. They range: in age from three to ten years; in size from 2,752 to 3,565 square feet of living area; and in improvement assessment from \$11.26 to \$13.02 per square foot of living area. The properties include a full finished or unfinished basement, two and one-half to three and one-half baths, a two or two and one-half car garage, and one fireplace for three of the suggested comparables. The board of review also noted that the subject property previously sold in April 2008 for \$525,000, or \$173.44 per square foot, including land based on the subject containing 3,027 square feet of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 2,908 square feet of living area. The appraisal submitted as evidence was incomplete and no documentation was included in this appraisal, such as a survey, sketch or diagram, to determine the subject's actual measurements. Also, the Board finds that the appellant submitted contradictory evidence with the Realtor.com printout which indicates that the subject contains 3,027 square feet of living area. Therefore, the Board finds that the subject contains 3,027 square feet of living area. This reflects an improvement assessment of \$10.61 per square foot of living area.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden.

The Board finds that all of the comparables submitted by the appellant and the board of review are similar to the subject. These seven comparables range in improvement assessment from \$10.92 to \$13.58 per square foot of living area. The subject's improvement assessment at \$10.61 per square foot is below the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, 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 (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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The settlement statement presented by the appellant does not establish by a preponderance of the evidence that the subject property is overvalued. This statement indicates that the subject was purchased by the appellant on December 1, 2009 for \$270,000 from Suhel Zoghra, yet references the appraisal submitted by Masterson indicating that the value of the subject property was \$341,000 as of August 22, 2009. The appraisal also indicates that as of August 2009 the subject property had been listed on the multiple listing service for only two days, that the seller was Edward Kublinaskas per the sales contract, and that the contract price was \$310,000 and dated August 5, 2009. Additionally, the subject property's paired sale indicates the subject sold in 2008 for \$525,000 then in 2009 for \$270,000, calling into question whether the latter sale of the subject reflects its actual market value.

Furthermore, the Board gives little weight to the appellant's appraisal as it was incomplete as submitted. The Board finds the pages containing the reasoning used to develop the cost approach to value, as well as the sales comparison approach summary, were not included in the appraisal. In addition, the adjustments made to the sales comparables were also based on an incorrect square footage for the subject. The Board finds that because of these errors the estimate of value for the subject property is unreliable.

However, the Board will analyze the unadjusted sales prices from the appraisal as well as the appellant's three suggested comparables for the subject property. The properties contain between 2,522 and 3,526 square feet of living area and sold from March 2009 to June 2010 for prices ranging from \$265,000 to \$435,000, or \$101.72 to \$137.79 per square foot of living area, including land. In comparison, the subject's assessed value reflects a market value of \$134.56 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.

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.



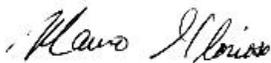
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Chairman



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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: May 18, 2012



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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.