



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

APPELLANT: William Crisp
DOCKET NO.: 09-25490.001-R-1
PARCEL NO.: 32-19-424-049-0000

The parties of record before the Property Tax Appeal Board are William Crisp, 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: \$ 2,508
IMPR.: \$ 14,245
TOTAL: \$ 16,753

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,032 square foot parcel of land improved with a 48-year old, two-story, masonry, townhome-style dwelling comprised of four identical units, each containing 1,228 square feet of living area. The improvement contains a total of 4,912 square feet of living area. Each of the four units has one and one-half baths and three bedrooms.

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 support of the equity argument, the appellant submitted descriptive and assessment data for eight suggested comparables located within two blocks of the subject. The properties are improved with a two-story, frame or frame and masonry, townhome-style dwelling with either one or four units. They range: in age from 36 to 47 years; in size from 1,216 to 1,333 square feet of living area per individual unit; and in improvement assessment from \$2.70 to \$3.36 per square foot of living area. The

subject's improvement assessment is \$5.02 per square foot of living area.

In support of the market value argument, the appellant submitted a copy of an unexecuted sales contract dated March 24, 2008 indicating that the subject's purchase price would be \$90,000. The appellant also included a partial title commitment indicating an owner's policy would be issued in the amount of \$90,000. The appellant indicated that the subject was purchased in June of 2008 for \$90,000, however, he did not complete any information surrounding the circumstances of the sale on the petition. 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 \$27,152. This assessment reflects a total market value of \$305,079 or \$62.11 per square foot, including land, based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.9% for Class 2 property.

The board of review submitted the assessor's property characteristic printouts containing descriptive and assessment data relating to four suggested comparables. The board of review's comparable #3 and comparable #4 are the exact same properties as the appellant's comparable #3 and comparable #4. They are all located within the subject's neighborhood. The properties are improved with a two-story, masonry, townhome-style dwelling. They range: in age from 44 to 47 years; in size from 1,216 to 1,228 square feet of living area; and in improvement assessment from \$2.82 to \$2.93 per square foot of living area. The properties include one and one-half baths and three bedrooms. Based on this evidence, the board of review 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.

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 unexecuted sales contract and partial title commitment presented by the appellant do not establish by a preponderance of

the evidence that the subject property is overvalued. The evidence submitted by the appellant is merely an offer to purchase as it is unsigned by the seller. Moreover, the Board finds that the appellant failed to provide any evidence on his petition as to the circumstances surrounding the sale including whether the purchase was a transaction between related parties or whether the property was advertised for sale on the open market. 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.

As to the second issue, the appellant 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 met this burden.

The Board finds that comparables #1 through #5 submitted by the appellant as well as comparables #1 through #4 submitted by the board of review are most similar to the subject in improvement size, age, exterior construction and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables range in improvement assessment from \$2.55 to \$2.93 per square foot of living area. The subject's improvement assessment at \$5.02 per square foot of living area is above the range established by 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 improvement assessment is not supported and a reduction in the subject's assessment 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.

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: June 22, 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.