



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

APPELLANT: Michael Fitzpatrick
DOCKET NO.: 09-25503.001-R-1
PARCEL NO.: 21-32-103-019-0000

The parties of record before the Property Tax Appeal Board are Michael Fitzpatrick, the appellant(s); 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: \$3,033
IMPR: \$ 0
TOTAL: \$3,033

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,333 square foot parcel of vacant land located in Hyde Park Township, Cook County.

The appellant argued that the market value of the subject property is not accurately reflected in its assessed value. In support of this overvaluation argument, the appellant submitted sales information for three properties located within one-half of a mile of the subject. These properties all had improvements which are described as 111 to 116 year old, single story, frame dwellings containing 660 to 1,510 square feet of living area. These properties have from one to one and one-half baths, either a one-car or two-car garage, and one of the dwellings contains air conditioning. The dwellings have improvement assessments ranging from \$2,170 to \$2,835, or \$4.51 to \$6.70 per square foot of living area. The comparables have land sizes ranging from 3,100 to 3,150 square feet of land area, or \$0.70 to \$0.90 per square foot of land. The subject contains 4,333 square feet of land, or \$0.70 per square foot of land. These comparables sold from December 2009 to February 2010 for prices ranging from \$900 to \$9,000, or \$1.33 to \$10.61 per square foot of living area.

The appellant went on to state, in a legal brief, that this appeal "is not based on comparisons of assessed values of comparable properties." Instead, the appellant argued, Illinois

law demands that all assessments of real property be based on the property's fair cash value, and that the subject's assessment, and the appellant's comparables' assessments, are assessed at a level higher than the fair market value of these properties in violation of Illinois law. In support of this assertion, the appellant submitted information from the Cook County Assessor's website stating that the market values for property in Hyde Park Township have decreased 20% from 2007 to 2009. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$3,033 was disclosed. This assessment yields a market value of \$30,330 for the subject, using the Cook County Classification Ordinance level of assessment for class 1 property of 10.0%. This market value equates to \$7.00 per square foot of land area for the subject.

In support of the subject's assessment, the board of review submitted sales information for eleven vacant properties located within the subject's neighborhood. These properties sold from 2006 to 2008 for between \$16,000 and \$32,000, or \$4.57 to \$10.32 per square foot of land. The board of review also submitted eight equity comparables. These comparables are all vacant land, and have assessments ranging from \$1,042 to \$4,340, or \$0.70 per square foot of land area. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a legal brief stating that the board of review's sales comparables should not be used because they are too distant in time to accurately reflect the market value of the subject for tax year 2009. Additionally, the appellant argued that the board of review's equity comparables do not address the appellant's market value argument. Furthermore, the appellant stated that some of the comparables submitted by the board of review were either duplicates of other entries, or had a PIN that did not exist. The appellant also reaffirmed the evidence previously submitted.

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. 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 not warranted.

As the appellant correctly pointed out in rebuttal, the board of review actually submitted eleven sales comparables, but two were duplicates. As such, the Board will only consider one of the duplicates. Also, appellant pointed out in rebuttal that the PIN for comparable #2, 21-32-~~302~~-010-0000, does not exist. However, PIN 21-32-202-010-0000 does exist, and fits all the descriptive data submitted by the board of review regarding this property. Therefore, it appears there was a typographical error in this case, and, in the interest of equity, the Board will consider this comparable.

The Board finds that sales comparables #1, #2, and #3 submitted by the board of review are most similar to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties sold in 2007 for between \$25,000 to \$32,000, or \$7.14 to \$10.32 per square foot of land area. The subject's market value as established by the board of review is \$7.00 per square foot of land area. This value is lower than the range established by the most similar comparable properties.

The properties submitted by the appellant all included improvements. Therefore, the Board finds that these improved properties have a different market than a vacant parcel like the subject. Also, the appellant's legal brief stated that these properties were not being submitted as comparables. Instead, the appellant relied on sales statistics from the Cook County Assessor's website. While 86 Ill. Admin. Code 1910.65(c) is a permissive regulation, and allows all types of "substantive, documentary evidence" to be submitted for consideration, the Board still has the discretion to determine the amount of weight to be given to the evidence. Cook County Bd. of Review v. Property Tax Appeal Bd., 334 Ill.App.3d 56, 59, 777 N.E.2d 622, 626 (1st Dist. 2002). In this case, the Board finds that sales comparables #1, #2, and #3 submitted by the board of review are more compelling than the sales statistics submitted by the appellant. Thus, a reduction in the subject's assessment 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.



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.