



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

APPELLANT: David Sieben
DOCKET NO.: 09-25539.001-R-1
PARCEL NO.: 02-22-405-016-0000

The parties of record before the Property Tax Appeal Board are David Sieben, 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: \$ 5,386
IMPR.: \$33,995
TOTAL: \$39,381

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 11,340 square feet of land and is improved with a 38 year old, two-story, frame and masonry single-family dwelling with 2,352 square feet of living area. The subject includes two and one-half baths, a full unfinished basement, air conditioning, a fireplace, and a two-car garage. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value. The appellant also seeks the issuance of a certificate of error for tax years 2007 and 2008 because the Cook County Assessor had the incorrect square footage for the subject.

In support of this overvaluation argument, the appellant makes three separate arguments. First, the appellant submitted what amounts to a sales ratio study, and the methodology behind the study. The sources for the study include a "Zestimate" from zillow.com, press releases, and sundry correspondence between the appellant and property tax officials. Based on the appellant's sales ratio study, the subject's improvement assessment should be \$14,615. Second, the appellant combines the sales ratio study with recent sales in the area, and concludes that the subject's improvement assessment should be \$19,921.

Third, the appellant uses recent sales in the area to show that the subject's assessment is high. In support of this argument,

the appellant submitted multiple listing service printouts and/or printout from zillow.com showing the sales price of the comparables. The comparables' features are described in a portion of an appraisal submitted by the appellant. The comparables are described as two-story, masonry or frame and masonry, single-family dwellings that range in age from 35 to 39 years old, and in size from 2,257 to 2,673 square feet of living area. All of the comparables contain two and one-half baths, air conditioning, a fireplace, and a two-car garage. Additionally, the comparables have either a full basement with a formal recreation room, a partial unfinished basement, a slab, or a crawl. These comparables sold from January 2009 to October 2009 for between \$309,000 and \$332,000, or from \$117.84 to \$140.44 per square foot of living area, including land.

Additionally, the appellant stated that the subject is in much worse condition than the sales comparables, and then listed 26 different upgrades that would need to be done to the subject to make the subject comparable to the sales comparables. The appellant attached a value to each upgrade (totaling \$192,200), and deducted those values from the average sale of the sales comparables to arrive at a market value for the subject's improvement of \$78,720. Color photographs of some of the areas that are alleged to need upgrading on the subject were also included. 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 \$39,381 was disclosed. This assessment yields a market value of \$442,483 for the subject, using the 2009 Illinois Department of Revenue three-year median level of assessment for class 2 property of 8.90%. This market value equates to \$188.13 per square foot of living area for the subject, including land. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located on the same block as the subject. These properties are described as two-story, frame and masonry, single-family dwellings, which range in age from 33 to 40 years old, and in size from 2,293 to 2,380 square feet of living area. All of the comparables have two and one-half baths, air conditioning, a fireplace, and a two-car garage. Additionally, three of the properties have a full unfinished basement, while the fourth property has a full basement with a formal recreation room. These properties have improvement assessments ranging from \$16.46 to \$18.95 per square foot of living area. The board of review did not submit any sales information regarding these properties.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, age, improvement size, the date of the sale, the sale price for twelve properties, and market value per square foot of living area for seven properties. No further information was provided regarding these properties. The board of review also stated that the appellant's sales comparables are all at least

two miles away from the subject, and that Comparable #3 submitted by the appellant was sold pursuant to a foreclosure. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review did not address the market value argument. The appellant also re-affirmed the arguments and evidence previously made and submitted.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued. First, the Board does not find the appellant's sales ratio study persuasive. The appellant is not accredited to conduct a sales ratio study. In essence, the appellant has taken sources favorable to his argument, and used them in his study. A sales ratio study from a properly accredited, non-biased individual would likely be more credible to the Board, as it would take all sources into consideration and not just those favorable to the researcher's interests. However, that is not what is presented by the appellant in this case. Additionally, the sales used by the appellant in the sales ratio study are only from the immediately surrounding area, and not from the entirety of Cook County. The Illinois Appellate Court has held that sales ratio studies must be countywide to be utilized. In re Cnty. Treasurer and Ex-Officio Cnty. Collector of Cook Cnty., 175 Ill. App. 3d 564, 571 (1st Dist. 1988). Therefore, the appellant's sales ratio study was not given any weight in the Board's decision. For the same reasons, the Board gives no weight to appellant's second argument which essentially combines the sales ratio study with comparable sales in the subject's area.

The appellant's third argument was based on recent sales of properties in the subject's area. However, as the board of review correctly pointed out in its evidence, the comparables submitted by the appellant were all at least two miles away from

the subject. The appellant countered that they are still comparable to the subject. That may be true in terms of age, exterior construction, improvement size, design, and amenities, but is clearly not the case in terms of location. As such, the Board finds that no reduction is warranted based on the recent sales comparables submitted by the appellant.

Finally, the appellant has asked that a certificate of error be issued for tax years 2007 and 2008. The Board finds that it lacks jurisdiction to grant such relief. See 35 ILCS 200/16-160. Therefore, without making a decision on the merits, the Board denies the appellant's request for a certificate of error.

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: September 21, 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.