



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

APPELLANT: Rolf Goehler  
DOCKET NO.: 09-26664.001-R-1  
PARCEL NO.: 07-27-202-032-0000

The parties of record before the Property Tax Appeal Board are Rolf Goehler, 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:** \$ 4,779  
**IMPR.:** \$ 23,515  
**TOTAL:** \$ 28,294

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 10,062 square feet of land improved with a 35-year old, one-story, single-family dwelling of masonry construction. The property contains one and one half-baths, air conditioning and a two-car garage.

The appellant raised three arguments: that the improvement's size proffered by the county is inaccurate; that there was unequal treatment in the assessment process; and that the market value of the subject property is not accurately reflected in its assessed value.

As to the subject's size, the appellant submitted an assessment grid analysis which indicated that the subject property contains 1,107 square feet of living area.

As to the equity argument, the appellant submitted information on four comparable properties described as one-story, masonry dwellings that range: in age from 34 to 39 years; in size from 1,124 to 1,141 square feet of living area; and in improvement assessments from \$20.41 to \$23.50 square feet of living area. Features include one and one half-baths air conditioning, and a

two-car garage. The comparables are located within six blocks of the subject property, although comparable #1 is located across the street of the subject property. The subject's improvement assessment is \$23.95 per square feet of living area.

In addition, the appellant submitted limited description and assessment information on an additional six properties. These properties have one and one half-baths, a two-car garage, air conditioning, an unfinished basement, and contain between 1,141 to 1,737 square feet of living area.

As to the market value argument, the appellant submitted a letter indicating that his home is a baseline model, with no improvements, and that the property has less value when compared to the other comparables due to its location next to the public recreation center with excessive noise, debris, and congestion. Also included is a sales summary created by a realtor, Mary Myzia for the dates of July 1, 2009 to June 31, 2010 showing that similar ranch homes sold in this time period for prices ranging from \$260,000 to \$287,000. 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 final assessment of \$31,771 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties consisting of one-story, masonry dwellings that are between 31 and 36 years old. The dwellings range in size from 1,141 to 1,151 square feet of living area and have improvement assessments ranging from \$23.95 to \$24.75 per square feet of living area. Features include one and one half-baths to two and one half-baths, air conditioning, a two-car to a two and one-half car garage, and a full basement wherein one is finished with a recreation room. One of the comparables is located within one quarter mile of the subject and one is located on the same block as the subject.

In addition, the board of review submitted a property characteristic printout which describes the subject as containing 1,127 square feet of living area.

The subject's final assessment reflects a market value of \$356,978 or \$316.75 per square foot of living area using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.90% for Cook County Class 2 property, based on 1,127 square feet of living area.

Further, the board provided sales data for comparables #3. It sold on May 1, 2006 for \$369,000 or \$320.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the comparables submitted by the board of review should not be given any weight by the Board.

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. The Board further finds a reduction in the subject's assessment is not warranted.

As to the issue of the subject's size, the Board finds that the best evidence was submitted by the board of review via the property characteristic printout. Therefore, the Board finds that the subject contains 1,127 square feet of living area.

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 assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant and the comparables #2 and #4 were most similar to the subject in location, size, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$20.41 to \$24.67 per square foot of living area. The subject's improvement assessment of \$23.95 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

As to the appellant's market value argument, 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 (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 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.

The Board finds the evidence submitted by the appellant to be unpersuasive and that the appellant failed to submit sufficient evidence to show the subject was overvalued as the realtor is not a licensed appraiser who made any adjustments per the market conditions. Therefore, the Board finds that the appellant has not met his burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barret, 20 Ill.2d. 395 (1960). Although the comparables submitted by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

*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: October 19, 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.