



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

APPELLANT: Brian Singer  
DOCKET NO.: 09-27063.001-R-1  
PARCEL NO.: 05-17-106-023-0000

The parties of record before the Property Tax Appeal Board are Brian Singer, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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:** \$36,536  
**IMPR.:** \$61,364  
**TOTAL:** \$97,900

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 20,020 square foot parcel of land improved with an 80-year old, two-story, stucco, single-family dwelling. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value as the basis of the appeal.

In support of the market value argument, the appellant submitted an appraisal undertaken by Scott Waxman. The report indicates Waxman is a State of Illinois certified appraiser. The appraiser indicated an estimated market value of \$1,100,000 as of January 1, 2009. The appraisal report utilized the cost and sales comparison approaches to value to estimate the market value for the subject property.

In summarizing the subject property, the appraisal describes the subject as a containing 4,683 square feet of building area. The appraisal indicates a personal inspection of the subject was conducted on February 2, 2009. A diagram of the floor plan is

also included. The appraisal found the subject's highest and best use to be its present use.

In the cost approach to value, the appraiser estimated the subject land value at \$600,000. The replacement cost new was utilized to estimate a value for the improvement of \$805,680. This value was depreciated by 50% using the age/life method. Site improvements and the land was then added back in to estimate a value for the subject property under the cost approach of \$1,189,000, rounded.

Under the sales comparison approach, the appraiser analyzed the sales of three properties described as two or two and one-half story, single-family dwellings located within the subject's market. The properties contain between 3,875 to 5,081 square feet of living area and sold from August 2008 to December 2008 for prices ranging from \$1,140,000 to \$1,262,500, or \$248.47 to \$294.19 per square foot of living area, including land. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and difference of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of \$1,100,000, rounded.

In reconciling the approaches, the appraiser judged the sales comparison approach to be the most reliable and determined a final estimate of value for the subject as of January 1, 2009 of \$1,100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$172,391 was disclosed. The subject's assessment reflects a market value of \$1,936,978 using the three-year median level of assessment for Cook County Class 2, residential property as determined by the Illinois Department of Revenue of 8.9% for 2009.

The board of review submitted a total of four equity comparables. The properties were improved with two-story, stucco or frame and masonry, single-family dwellings. They ranged: in age from 71 to 99 years; in size from 2,984 to 3,735 square feet of living area; and in improvement assessments from \$37.72 to \$42.48 per square foot of living area. Using the board of review's size of 3,398 square feet, the subject's improvement assessment is \$39.98 per square foot. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal to the board of review's evidence, the appellant asserted the board of review had failed to address the appellant's market value argument and instead had addressed uniformity.

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

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$172,391. The final assessment reflects market value of approximately \$1,936,978, including land, which is greater than the estimated market value as reflected in the appraisal presented by the appellant.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

The Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on market value and a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decisions from the 2007 and 2008 tax year to the 2009 tax year would violate this directive.

The issue before the PTAB is the subject's fair market value. When overvaluation 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, 331Ill.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 PTAB concludes that the evidence indicates a reduction based on market value is warranted.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$1,100,000, while the board of review submitted no substantive market value data to support its estimated market value of the subject property. The PTAB finds the appraisal submitted by the appellant the best evidence of the subject's market value in the record.

Based upon the market value as stated above, the PTAB finds that a reduction is warranted. Since market value has been determined, the 2009 three-year median level of assessment for Class 2 property in Cook County as determined by the Illinois Department of Revenue of 8.90% shall apply.

Based on the foregoing analysis, the Board finds a reduction in the subject's assessment is warranted for the 2009 assessment.

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: April 20, 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.