



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

APPELLANT: Martin Wehner  
DOCKET NO.: 09-28891.001-R-1  
PARCEL NO.: 18-31-211-039-0000

The parties of record before the Property Tax Appeal Board are Martin Wehner, 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:** \$ 2,199  
**IMPR:** \$ 59,444  
**TOTAL:** \$ 61,643

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,825 square foot parcel of land improved with a two-year old, one-story, stucco, single-family dwelling containing 2,702 square feet of living area. Amenities include three and one half-baths, two bedrooms, central air conditioning, one fireplace, a partial basement with a recreation room, and an attached two-car garage.

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, as well as color photographs, for four suggested comparables, all of which are located on the subject's block. The properties are improved with a two-year old, stucco and masonry, one or two-story, single-family dwelling. Features include three and one half-baths or four and one half-baths, a full, finished basement, one or three fireplaces, central air conditioning, and an attached two or two

and one-half car garage. They range in size from 2,704 to 3,658 square feet of living area and in improvement assessment from \$9.75 to \$22.34 per square foot of living area. The subject's improvement assessment is \$22.00 per square foot of living area. The appellant also submitted a written brief listing the 2008 assessments, which were based on partial occupancy factors, as compared to the 2009 assessments.

In support of the market value argument, the appellant submitted sale data for the subject property. The grid sheet indicates that the subject property sold in July 2008 for \$1,003,000, or \$371.21 per square foot, including land. The appellant also indicated that the comparable properties sold in 2010, however, no sale prices were provided. Based on this evidence, 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 \$61,643. This assessment reflects a total market value of \$692,618 or \$256.34 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property.

The board of review submitted descriptive and assessment data, as well as two photographs, relating to four suggested comparables. They are all located within the subject's neighborhood, two of which are located on the same block as the subject property. The appellant's comparable #4 is identical to the board's comparable #2. The properties are improved with a one or one and one-half story, stucco, or stucco and masonry, single-family dwelling. Amenities include two to three and one-half baths, two or four bedrooms, a full, finished or unfinished basement for two properties, central air conditioning for two properties, a two-car garage for three properties, and one or three fireplaces for two of the comparables. They range: in age from 2 to 50 years; in size from 2,015 to 2,704 square feet of living area; and in improvement assessment from \$22.24 to \$24.37 per square foot of living area. The board also indicated on its grid sheet that comparables #1 and #2 sold in October and November of 2008 for \$1,026,000 and \$1,005,000, or \$396.45 and \$371.67 per square foot, including land, respectively. The grid sheet also confirmed the sale date and price of the subject property as indicated by the appellant. As a result of its analysis, the board 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.

First, 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 not met this burden.

The Board finds that comparables #1 and #4 submitted by the appellant as well as comparables ##1 and #2 submitted by the board of review are most similar to the subject. They are all two-year old, stucco or stucco and masonry, single family dwellings that are located on the subject's block. These comparables are most similar to the subject in improvement style, size, age, location, and/or amenities. In analysis, the Board accorded the most weight to these comparables. These comparables range in improvement assessment from \$9.75 to \$22.34 per square foot of living area. The subject's improvement assessment at \$22.00 per square foot is within the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, 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 finds that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the appellant failed to submit sufficient evidence to show the subject was overvalued. The Board finds the appellant's evidence lacking in that only the comparables' sale dates were submitted on the appellant's grid sheet, with no indication of price. Additionally, both parties' evidence indicates that the subject was purchased in July 2008 for \$1,003,000. As the 2009 assessment of \$61,643 indicates a market value of \$692,618 based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property, the subject's current market value is well below the price recently paid by the appellant. 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.

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.

*Ronald 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: February 22, 2013

*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.