



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

APPELLANT: F. Scott Ball
DOCKET NO.: 09-31171.001-R-1
PARCEL NO.: 05-21-200-007-0000

The parties of record before the Property Tax Appeal Board are F. Scott Ball, the appellant(s); 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: \$ 70,456
IMPR.: \$178,744
TOTAL: \$249,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 34,369 square feet of land and is improved with a 42 year old, two-story, masonry dwelling with 4,180 square feet of living area. The subject includes five baths, a partial unfinished basement, 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. In support of this overvaluation argument, the appellant stated in the pleadings that the subject sold on March 12, 2010 for \$2,800,000, or \$669.86 per square foot of living area. The appellant's pleadings further state that the sale was not between related parties, that the property was advertised on the open market, that both parties were represented by real estate brokers, that the sale was not pursuant to a short sale or a foreclosure, and that the seller's mortgage was not assumed.

The appellant also submitted "Exhibit A," which was a spreadsheet listing seven properties and their PIN, address, property classification, 2009 Cook County Board of Review Certified Assessment, 2010 Cook County Assessor's First Pass Assessment, and the percentage of change between the 2009 and 2010 assessments. Also included was "Exhibit B," which was a document stating that the properties in Cook County Assessor Designated

Neighborhood 171 had their assessments decrease by an average of \$28,621, or seven-percent, from tax year 2009 to tax year 2010. The appellant's cover letter discusses these two documents, and states that the subject's 2009 assessment should reflect the March 2010 purchase price of the subject, and then decreased by seven-percent. 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 \$350,794 was disclosed. This assessment yields a market value of \$3,941,506 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 \$942.94 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 within the subject's neighborhood. These properties are described as two-story, masonry dwellings, which range in age from 42 to 50 years old, and contain from 3,880 to 4,908 square feet of living area. The dwellings have from three and one-half to four full and two one-half baths, either two or three fireplaces, and from a two car to a three car garage. All of the dwellings contain air conditioning, and a basement area. These properties have improvement assessments ranging from \$74.68 to \$77.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's wife, Lorrie Ball, appeared with her neighbor, James Finley. Mrs. Ball first asked Mr. Finley about Exhibit B. Mr. Finley responded by stating that Exhibit B is a report issued by the Cook County Assessor after every triennial re-assessment, and that the report shows the seven-percent decrease in assessments from 2009 to 2010 in Cook County Assessor Designated Neighborhood 171. Mrs. Ball then asked Mr. Finley to describe Exhibit A. Mr. Finley responded that the information in Exhibit A showed a decrease in assessed value of 7.76-percent for properties in the subject's immediate area.

Mrs. Ball then asked Mr. Finley to describe how the appellant calculated the assessed value requested in the complaint. The Cook County Board of Review Analyst, Gabrielle Nicolou, objected on hearsay grounds. The Administrative Law Judge ("ALJ"), sustained the objection, and instructed Mr. Finley that, if he wished, he could read all or part of the appellant's cover letter into the record, but may not testify as to how the appellant made his calculations. Mr. Finley then read the final paragraph of the appellant's cover letter into the record.

Next, Mrs. Ball asked Mr. Finley to describe what the term "trending" means as it relates to the real estate market. Mr. Finley began to answer the question but was eventually interrupted by the ALJ. The ALJ asked Mr. Finley what qualified

him to define and testify about "trending." Mr. Finley responded that he had taken a sales-ratio class offered by the Illinois Department of Revenue, and that during that class "trending" was taught. Mr. Finley added that he was in the process of getting a license, and that the class was taken in furtherance of his pursuit of the license. Mr. Finley again began to describe "trending," and then Ms. Nicolau objected on foundational grounds. The ALJ sustained the objection, stating that Mr. Finley does not have specialized knowledge, nor is he employed in a line of work that would give him specialized knowledge in the area of "trending."

At the conclusion of Mr. Finley's testimony, the ALJ asked Mrs. Ball if she had any evidence to support the fact that the subject sold in March 2010 for \$2,800,000. At this time, Mrs. Ball supplied the ALJ with a settlement statement stating that the subject was purchased on March 12, 2010 for \$2,800,000. The ALJ took the settlement statement into evidence and marked it as "Appellant's Exhibit #1." Mrs. Ball also supplied the ALJ with a Cook County Real Estate Transfer Declaration stating that the subject was purchased on March 12, 2010 for \$2,800,000. The ALJ took the Cook County Real Estate Transfer Declaration into evidence and marked it as "Appellant's Exhibit #2." Both documents were admitted over objection from Ms. Nicolau. The objections were based on Section 1910.79 of the Property Tax Appeal Board Rules, which establishes the Board's policy of having all discovery completed prior to hearing. The ALJ overruled the objections, stating that Appellant's Exhibit #1 and #2 simply support the assertion made by the appellant in the pleadings that the subject sold in March 2010 for \$2,800,000. See 86 Ill. Admin. Code 1910.67(h)(1)(D) ("The Board or its designated Hearing Officer shall have those duties and powers . . . [t]o require the production of any book, record, paper or document at any stage of the appeal or of the hearing which is the foundation for any evidence or testimony presented in the appeal.").

During the Cook County Board of Review's case-in-chief, Ms. Nicolau asked Mrs. Ball to read the final sentence of the appellant's cover letter. Mrs. Ball did so. This sentence states that the appellant would find an assessed value of \$301,177 "uniform and fair" for the subject. Ms. Nicolau then stated that the subject sold in 2010, that 2010 was in a different triennial assessment period than 2009 for New Trier Township, that the properties listed on the Appellant's Exhibit A lacked sufficient descriptive data to determine whether they were comparable to the subject, and that Appellant's Exhibit #1 showed that there were two mortgage loans paid off as part of the sale of the property, which totaled \$736,182.59.

After reviewing the record, hearing the testimony, 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 warranted.

The Board finds the best evidence of the subject's market value is the sale of the subject in March 2010. The sale was within 15 months of the 2009 assessment date, and the appellant's pleadings support the arm's-length nature of the transaction because the sale was not between related parties, the property was advertised on the open market, both parties were represented by real estate brokers, the sale was not pursuant to a short sale or a foreclosure, and the seller's mortgage was not assumed. Additionally, the appellant submitted a settlement statement and a Real Estate Transfer Declaration stating the date of sale and the sale price of the subject.

However, the Board does not find that the sale price should be decreased by seven-percent, as the appellant requests. The lien date for tax year 2009 is January 1, 2009. 35 ILCS 200/9-155. The percentage decrease in assessments of comparable properties from 2009 to 2010 is irrelevant to the assessment at issue in this appeal, which is the assessment for tax year 2009. Therefore, the Board finds that there shall be no decrease based on the decline in assessed value of comparable properties from 2009 to 2010.

Based on this record the Board finds that the subject property had a market value of \$2,800,000 for tax year 2009. Since market value has been determined, the 2009 Illinois Department of Revenue three-year median level of assessment for class 2 property of 8.90% shall apply. In applying this level of assessment to the subject, the total assessed value is \$249,200 while the subject's current total assessed value is above this amount. Therefore, the Board finds that a 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: June 22, 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.