



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

APPELLANT: Kenneth Kishbaugh
DOCKET NO.: 09-31200.001-R-1
PARCEL NO.: 32-08-207-015-0000

The parties of record before the Property Tax Appeal Board are Kenneth Kishbaugh, the appellant; 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: \$ 2,966
IMPR.: \$ 3,798
TOTAL: \$ 6,764

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story, frame, single-family dwelling which is owner-occupied. The improvement includes one bathroom. The subject's site is located in Chicago Heights, Cook County.

The appellant raised two arguments: that the improvement's size and age proffered by the county are inaccurate; and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

As to the subject improvement's size and age, the appellant submitted a residential appraisal report reflecting 830 square feet of living area and an actual age of 77 years determined via the appraiser's inspection. Moreover, the appraisal report included interior and exterior photographs of the subject's improvement as well as a diagram of the subject's floor plans. In contrast, the board of review submitted a copy of a property characteristic printout reflecting 852 square feet of living area and an age of 75 years for the property.

In support of the market value argument, the appellant submitted a residential appraisal summary report of the subject property with an effective date of April 26, 2010 undertaken by Todd G. O'Rourke, who holds the designation of Certified Residential Real Estate Appraiser. The appraiser estimated a market value for the subject of \$76,000 while developing the sales comparison approaches to value.

The appraisal stated that the subject was improved with a detached, single-family dwelling in existing construction and in good condition. The appraisal indicated that the subject's actual age was 77 years. The appraiser undertook an interior and exterior inspection of the improvement which contained 830 square feet of living area.

Under the sales comparison approach to value, the appraiser utilized three sale comparables located within a four-mile radius from the subject. In support of this, the appraisal included a map of the subject's area with the location of the suggested comparables identified thereon. The comparables sold from August 27, 2009 to December 28, 2009, for prices that ranged from \$77,000 to \$121,000, or from \$81.05 to \$110.00 per square foot of living area. The properties were improved with a one-story to one and one half-story, masonry or frame single-family dwelling, while the appraiser determined that they were in average condition. The properties have one full bathroom and ranged in improvement size from 870 to 1,100 square feet of living area. Two of the comparables have a one-car garage. After making adjustments to the suggested comparables, the appraiser estimated the subject's market value was \$76,000, rounded. Based upon this data, the appellant requested a reduction in the subject's market value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$8,333 for tax year 2009. The subject's assessment reflects a market value of \$93,629 using the Illinois Department of Revenue median level of assessment for class 2, residential property of 8.90%.

The board also submitted descriptive and assessment data on four suggested equity comparables. They were improved with a one-story to a one and one-half story, frame, single-family dwelling. The improvements ranged: in age from 81 to 90 years; in bathrooms from one full bath to two full baths; in size from 816 to 926 square feet of living area; and in improvements assessments from \$6.71 to \$9.03 per square foot of living area. Amenities include a one and one-half car garage to a two-car garage, a full or partial unfinished basement, and one property has air conditioning.

In addition, the grid analysis indicated that property #2 sold in October, 2006, for a price of \$82,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

As to the issue of the subject's size and age, the Board finds that the best evidence was submitted by the appellant via the subject's appraisal report. Therefore, the Board finds that the subject's improvement contains 830 square feet of living area and is 77 years old.

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, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The Board finds this appraisal to be persuasive for the appraiser personally inspected the subject property and undertook two of the three traditional approaches to value in estimating the subject's market value. Moreover, he utilized market data to obtain improved sale comparables while providing sufficient detail regarding each sale as well as appropriate adjustments where necessary.

Further, the Board finds that the board of review's evidence fails to indicate that the sales data relating to property #2 reflected an arm's length transaction.

Therefore, the Board finds that the subject property contained a market value of \$76,000 for tax year 2009. Since the market value of the subject has been established, the median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$6,764, while the subject's current total assessed value is above this amount at \$8,333. 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: 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.