FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sandra L. Thiel
DOCKET NO.: 09-32678.001-R-1
PARCEL NO.: 14-32-219-040-0000

The parties of record before the Property Tax Appeal Board are Sandra L. Thiel, 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:	$23,437
IMPR.:	$29,475
TOTAL:	$52,912

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land containing a 121-year-old, one-story, single-family dwelling of frame construction containing 1,179 square feet of living area and located in North Chicago Township, Cook County. Features of the residence include one full bath, two bedrooms, a full, unfinished basement and a one-car detached garage. The appellant appeared before the Board arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal.

In support of the overvaluation claim, the appellant submitted: color photographs of the interior of the subject; a brief arguing the condition of the subject property; a letter from Paula Arnett, a real estate broker with Baird and Warner, describing the condition of the property and indicating the value of the property is $0.00 due to the defects in the home; and a useful life investigation report prepared by an architect.

In support of the equity argument, the appellant provided assessment data, descriptions, and photographs for three

suggested comparable properties consisting of one or one and one-half story, single-family dwellings of frame construction located within eight blocks of the subject. The improvements range in size from 1,281 to 1,302 square feet of living area and range in age from 117 to 127 years. The comparables contain one full bath, a full or partial, finished or unfinished basement, and a two-car garage. One comparable contains air-conditioning. The improvement assessments range from $38.27 to $42.27 per square foot of living area. Based on this analysis, the appellant requested a reduction in the subject's improvement assessment.

At the hearing, the appellant, Sandra Thiel, testified that when she purchased the residence it was in poor condition with no kitchen and broken pipes. She testified she began to rehabilitate the house and had done some work when she discovered lead in the walls and stopped all work. She stated that: tree trunks hold up the main floor, as evidenced by her photographs; two-thirds of the basement floor is sand; and one-third of the main floor is not usable because the hot water pipes cannot warm the room.

The appellant also stated that she had an architect prepare a useful life investigation report in 2004 which was updated in May 2007. The report states that no improvements were made since 2004 and that more deterioration has occurred as a result of normal aging as well as construction on the lot next door. The appellant stated that the construction next door resulted in shifting of the structure, new cracks in the walls, as well as new cracks and new separation of woodwork. Ms. Thiel argued the report showed the building was substandard and had no value. She also stated that similar properties in her area received lower assessment percentage increases for the 2009 tax year than that of the subject property.

Ms. Thiel additionally called Paula Arnett, a real estate broker with Baird & Warner, as a witness. Ms. Arnett testified that she had over 30 years of experience as a realtor and actively worked in the Sheffield neighborhood of Lincoln Park, where the subject property is located. She also testified that there is no value in the structure, only in the lot.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's total assessment of $68,966. The subject's improvement assessment is $45,529 or $38.62 per square foot of living area. In support of this assessment, the board submitted property characteristic printouts, descriptive data, and photographs on four properties suggested as comparable to the subject. The suggested comparables are improved with a one or one and one-half story, single-family dwelling of frame, masonry, or frame and masonry construction, all within the same neighborhood as the subject. The improvements range in size from 1,160 to 1,722 square feet of living area and range in age from 116 to 137 years. The comparables contain one to two full baths, three bedrooms, a finished or unfinished basement, and a two or three-car garage. One comparable has air-conditioning.

Additionally, the board of review included descriptive evidence on their grid sheet, as well as on the property characteristic printouts, that indicates the subject's condition as poor while the four comparables are in average condition. The improvement assessments range from $39.97 to $43.87 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

The board of review's representative, Israel Smith, testified that the appellant indicated the incorrect square footage for the subject property, as well as comparables #1 and #3, on her appeal grid sheet and that when the correct square footage was used the appellant's comparables supported its current per square foot value.

In rebuttal, the appellant testified that these properties have been renovated, are superior in condition to the subject and that the subject property is unique given its poor condition, as confirmed by the property characteristic printouts and the board's grid sheet in the property condition section.

After 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.

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 met this burden.

The Board gives weight to the appellant's evidence that shows the subject property is in very poor condition. However, the architect was not present to testify as to how he arrived at his conclusions. Additionally, little weight was given to the appellant's witness as she failed to provide any credentials showing she is qualified to appraise property as her written biography only included a list of her real estate broker designations. She also failed to include any information as to how she arrived at a zero value for the subject which would include descriptive information on any comparables considered and any adjustments made in the comparables to arrive at a value for the subject.

In addition, the appellant testified that she continues to live in the improvement; therefore, the Board finds that there is some value in the improvement. In looking at the comparable properties submitted by both parties, the Board finds that the subject property is significantly inferior to all these properties which the evidence reflects are of average condition as listed on the board of review's grid sheet as well as on the property characteristic printouts under the property condition

section. The parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparables #1, #2, and #3 submitted by the appellant as well as #1, #2 and #4 submitted by the board of review are most similar to the subject in location, improvement size, and/or amenities. These comparables are one or one and one-half story, single-family dwellings with 1,160 to 1,430 square feet of living area, all located in the subject's neighborhood. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from $38.27 to $42.46 per square foot of living area. The subject's improvement assessment at $38.62 per square foot is within the range established by these comparables. However, due to the condition of the subject property, the Board finds the subject's improvement should be assessed at a value lower than that of the comparables.

As a result of this analysis, the Board further finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and 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.

Chairman

Member

Member

Member

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: August 28, 2012

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.