



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

APPELLANT: Sylvia Krumplis
DOCKET NO.: 09-33343.001-R-1
PARCEL NO.: 18-33-320-013-0000

The parties of record before the Property Tax Appeal Board are Sylvia Krumplis, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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: \$4,197
IMPR.: \$33,225
TOTAL: \$37,422

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,493 square foot parcel of land improved with an 81-year old, frame, two-story, single-family dwelling containing 2,658 square feet of living area, one and one-half baths, air conditioning, and a full, unfinished basement. The appellant argued that both the fair market value of the subject was not accurately reflected in its assessed value and that the subject is inequitably assessed as the bases of the appeal.

In support of the market value argument, the appellant, via counsel, submitted a brief arguing that subject's assessment increased by 21.8% while the market shows a decrease in home values. The appellant submitted the following documents to support the decrease in values: a printout of market conditions from Zillow.com; an untitled listing of data from January 2006 through February 2012 with the Chicago column highlighted; and a Zindex 4th quarter 2008 listing of home value changes with Willow Springs highlighted.

In addition, the appellant submitted sales information on one property behind the tab B and two additional sales comparables behind tab D. These properties are described as one or two-story, masonry or frame, single-family dwellings. The properties range in age from 6 to 77 years and have varying amenities. They sold from August 2010 to January 2012 for prices ranging from \$270,000 to \$360,000 or from \$72.25 to \$305.34 per square foot of living area when using the square footage as listed by the county assessor.

The appellant submitted a preliminary appraisal report for the subject property by Keith Lewis of Phoenix-Chicago Appraisal Co. This preliminary report lists the subject size, indicates 37 properties sold in Willow springs in 2007 with sale prices ranging from \$465,000 to \$617,000 determined a preliminary value for the subject as of January 1, 2008, but does not list a value for the subject. The report included photographs of the subject, a building sketch, a listing of market conditions from the MLS, and a statement that the subject has extensive deferred maintenance including water damage, worn roof, worn siding, cracked walls, seepage and lead-based paint chipping.

The appellant also argues that the subject is in need of significant deferred maintenance totaling at least \$100,000 to fix with the conservative estimates indicating a cost to cure of \$64,435. The appellant requests a reduction in the market value by this amount. The appellant included color photographs of the needed repairs to the subject along with copies of a letter from the appellant indicating the subject is in poor condition, an estimate from Auro, Inc. for repairs to the exterior of the home totaling \$54,500, and another estimate for porch and structure repair totaling \$9,938.50.

As to the equity argument, the three sales comparables have improvement assessments from \$16.23 to \$19.67 per square foot of living area using the 2010 assessment data. 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 board disclosed the subject's final assessment of \$38,352 with an improvement assessment of \$34,155 or \$12.85 per square foot of living area. The subject's final assessment reflects a fair market value of \$430,921 or \$162.12 per square foot of living area when the Illinois Department of Revenue's 2009 three-year median level of assessment of 8.90% for Cook County Class 2 property is applied.

In support of the assessment, the board of review presented descriptions and sales and assessment information on a total of four properties suggested as comparable and located within Western Springs and LaGrange. The properties are described as two-story, frame or frame and masonry, single-family dwellings. These properties have varying amenities. They range: in age from 74 and 85 years old; in size from 2,472 and 2,800 square feet of

living area; and in improvement assessment from \$17.45 and \$20.90 per square foot of living area. These properties sold from January to August 2008 for prices ranging from \$420,000 to \$740,000 or from \$169.90 to \$267.53 per square foot of living area. Based on this argument, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney asserted that the subject received a 21.8% increase at the start of the triennial assessment period, but the real estate market has decreased. She argued the subject has extreme deferred maintenance and included estimates to repair the property. In addition, the appellant's attorney argued that the sales comparables support a reduction in the subject's assessment.

The board of review's representative, Roland Lara, asserted that the market data submitted by the appellant is after the lien date in question. He also argues the preliminary appraisal does not list any of the sales comparables used. He argued that the board of review's sales comparables are similar to the subject.

After reviewing the record 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 (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 market value evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

As to the appellant's percentage increase argument, the PTAB finds this argument unpersuasive. The mere contention that the assessment changed from one year to the next at a higher rate does not demonstrate that the property is overvalued or over assessed. Moreover, the appellant submitted data as to the decline in the market. However, this data does not specifically address the subject to be able to establish its market value.

As to the subject's request to reduce the market value by the estimated repair costs, the PTAB finds. The PTAB finds that the appellant has failed to meet the burden of showing the subject's value should be reduced by the estimates. These estimates are preliminary accounts of the subject's expenses to repair and do not establish the subject's market value.

The PTAB gives no weight to the preliminary appraisal as it does not contain any detailed information about the comparables analyzed nor does this report provided a final estimate of value.

As to the sales comparables, the parties presented a total of seven sales comparables. The PTAB finds the appellants comparables more similar to the subject in location, but different in size. Therefore the PTAB will consider all the sale comparables and make adjustment accordingly. These properties sold from January 2009 to January 2012 for prices ranging from \$270,000 to \$740,000 or from \$72.25 to \$305.34 per square foot of living area. In comparison, the subject's assessment reflects a market value of \$162.12 per square foot of living area which is within the range of these unadjusted comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

The appellant also 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 PTAB finds the appellant has not met this burden.

The parties presented a total of seven properties suggested as comparable. The PTAB finds the appellant's comparables most similar to the subject in location with the board of review's comparables more similar in size, design, construction, and age. These properties range: in age from 6 to 85 years; in size from 1,179 to 4,014 square feet of living area; and in improvement assessments from \$16.23 to \$20.90 per square foot of living area. In comparison, the subject's improvement assessment of \$12.85 per square foot of living area is below the range of these comparables. However, the PTAB finds that the narrative on the preliminary appraisal and the estimates shows that subject has a below average condition. The board of review's evidence lists the subject as average condition. The PTAB finds that the subject's assessment should be reduced to reflect a below average condition of the subject and therefore, a reduction in the assessment 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: October 18, 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.