



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

APPELLANT: George W. Sodmann
DOCKET NO.: 09-35425.001-R-1
PARCEL NO.: 13-28-420-037-0000

The parties of record before the Property Tax Appeal Board are George W. Sodmann, 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: \$ 5,208
IMPR.: \$ 11,924
TOTAL: \$ 17,132

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 3,720 square feet of land, which is improved with a two-story, masonry, multi-family dwelling. The subject's improvement size is 2,468 square feet of living area, which equates to an improvement assessment of \$11.78 per square foot of living area. Its total assessment is \$34,282, which yields a fair market value of \$385,191, or \$156.07 per square foot of living area (including land), after applying the 2009 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.90%. The appellant argued that there was unequal treatment in the assessment process of the subject's improvement, and also that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, multi-family dwellings. Additionally, the comparables range: in age from 53 to 59 years; in size from 2,392 to 2,420 square feet of living area; and in improvement assessments from \$11.11 to \$11.60 per square foot of living area. The comparables also have various amenities.

In support of the market value argument, the appellant submitted descriptive and sales information for four sales comparables. The comparables are described as two-story, masonry, multi-family dwellings. Additionally, the comparables are from 53 to 59 years old, and have from 2,392 to 2,420 square feet of living area. The comparables sold between February 2009 and October 2009 for \$120,000 to \$173,000, or \$49.58 to \$72.32 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$34,282 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, multi-family dwellings. Additionally, the comparables range: in age from 47 to 68 years; in size from 2,082 to 2,400 square feet of living area; and in improvement assessments from \$12.09 to \$12.81 per square foot of living area. The comparables also have several amenities.

In support of the market value argument, the board of review submitted descriptive and sales information for four sales comparables. The comparables are described as two-story, masonry, multi-family dwellings. Additionally, the comparables are from 82 to 89 years old, and have from 2,320 to 2,496 square feet of living area. The comparables sold between October 2007 and April 2008 for \$380,000 to \$450,000, or \$159.40 to \$180.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant argued that his comparables are located less than one block away from the subject property and that based on location, the Board should only consider his comparable properties. The board of review representative argued that the appellant's evidence contains several errors and submitted copies of the property identification cards for the appellant's comparables and the cook county recorder of deeds printouts, showing the correct improvement assessment amounts, sale dates and amounts, improvement sizes, and improvement assessment amounts.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the errors regarding the appellant's evidence, the Board finds that the best evidence regarding the specifics of the appellant's comparables was the submitted copies of the property identification cards for the appellant's comparables and the cook county recorder of deeds printouts, showing the correct

improvement assessment amounts, sale dates and amounts, improvement sizes, and improvement assessment amounts. Therefore, the comparables range: in size from 2,100 to 2,570 square feet of living area; and in improvement assessments from \$10.73 to \$12.45 per square foot of living area and were sold from August 2009 to March 2010 for prices ranging \$120,000 to \$173,000 or \$54.74 to \$82.38 per square foot of living area.

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 parties submitted a total of eight properties suggested as comparable to the subject. The Board finds the appellant's comparables most similar to the subject as they are all located on the subject's block several houses down. The properties are masonry, two-story, multi-family dwellings that range: in age from 53 to 59 years; in size from 2,100 to 2,570 square feet of living area; and in improvement assessment from \$10.73 to \$12.45 per square foot of living area. The subject's improvement assessment of \$11.78 per square foot of living area which is within the range of these comparables. Therefore, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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 the evidence indicates a reduction is warranted.

The Board finds that all of the comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had a price per square foot that ranged from \$54.74 to \$82.38, including land. The subject's price per square foot of \$156.07 is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both

parties' comparables when compared to the subject, the Board finds that the subject is overvalued, and a reduction in the subject's assessment is warranted based on the sales comparables submitted by the parties. Since the subject's market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

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

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 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.