



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

APPELLANT: Harold Van Kley
DOCKET NO.: 10-20251.001-R-1
PARCEL NO.: 23-12-306-031-0000

The parties of record before the Property Tax Appeal Board are Harold Van Kley, 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: \$6,041
IMPR.: \$14,298
TOTAL: \$20,339**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and brick construction containing 2,150 square feet of living area. The dwelling is approximately 36 years old. Features of the home include a partial unfinished basement, central air conditioning and a two-car garage. The property has a 10,985 square foot site and is located in Palos Hills, Palos Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$227,500 as of the tax year 2009. The appraisal was prepared by James E. Sloan, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

The appraisal indicated the purpose of the appraisal was to estimate the market value of the subject property. The property rights appraised were the fee simple interest. The report further indicated the highest and best use of the subject property was the current use as of the inspection date and valuation date. The property was inspected on July 28, 2010. The appraiser described the improvements to be in below average to average condition with evidence of curable physical

deterioration throughout the interior and exterior. He noted the subject is in need of cosmetic repairs and updating throughout.

Under the sales comparison approach the appraiser provided information on five comparable sales described as two-story dwellings of brick and frame construction that ranged in size from 2,082 to 2,561 square feet of living area. The dwellings ranged in age from 27 to 38 years old. Four of the comparables had basements with one having a recreation room. Each comparables had central air conditioning, one comparable had a fireplace and each had a two-car attached garage. The comparables have sites ranging in size from 8,515 to 22,300 square feet of land area. These properties were located from .11 miles to 1.03 miles from the subject property. The comparables sold from February 2009 to August 2010 for prices ranging from \$229,690 to \$280,000 or from \$89.69 to \$124.94 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$216,690 to \$249,500. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$227,500.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$22,750.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$31,246 was disclosed. The subject's assessment reflects a market value of \$349,508 or \$163.63 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame, masonry or frame and masonry construction that range in size from 2,179 to 2,727 square feet of living area. The dwellings ranged in age from 7 to 34 years old. Three of the comparables have a full or partial unfinished basement. Each comparable has central air conditioning, one fireplace and a two-car garage. The comparables have sites ranging in size from 8,515 to 10,236 square feet of land area. The comparables sold from March 2008 to October 2008 for prices ranging from \$330,000 to \$435,000 or from \$147.26 to \$159.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value using sales that occurred in 2009 and 2010. The sales utilized by the appraiser were similar to the subject in location, size, style, construction, features, age and land area. As noted, these properties also sold most proximate in time to the assessment date at issue. The appraised value is below the market value reflected by the assessment. Less weight was given the comparable sales presented by the board of review due the dates of sale not being as proximate in time to the assessment date at issue as were the sales contained in the appraisal. Based on this record the Board finds the subject property had a market value of \$227,500 as of January 1, 2010. Since market value has been determined the 2010 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: August 23, 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.