



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

APPELLANT: Jonathan Meske
DOCKET NO.: 10-22046.001-R-1
PARCEL NO.: 28-23-128-023-0000

The parties of record before the Property Tax Appeal Board are Jonathan Meske, the appellant(s); 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: \$ 4,320
IMPR.: \$ 3,681
TOTAL: \$ 8,001**

Subject only to the State multiplier as applicable.

ANALYSIS

According to the appellant's appraisal, the subject property has 29,310 square feet of land, which is improved with a 54 year old, one-story, frame, single-family dwelling containing 1,193 square feet of living area. The subject includes one bath, air conditioning, a two-car garage, and a full unfinished basement. The subject is located in Bremen Township, Cook County. The appellant argued that the market value of the subject property was not accurately reflected in its assessed value.

In support of the market value argument, the appellant submitted an appraisal undertaken by James E. Sloan of Accurate Services, Inc. The appraisal report states that Sloan is licensed as a State of Illinois certified residential real estate appraiser. The appraiser stated that the subject had an estimated market value of \$89,500 as of January 1, 2010. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property. The appraisal report states that Sloan personally inspected the subject property, and that the subject's highest and best use as improved is its present use.

Under the sales comparison approach, the appraiser analyzed the sales of five suggested comparables, which are described as

frame, masonry, or frame and masonry, single-family dwellings that are from 38 to 60 years old, and contain from 1,122 to 1,535 square feet of living area. Additionally, the suggested comparables have from one to one and one-half baths, three of the properties have air conditioning, all of the properties have a garage, ranging from a one-car to a three-car garage, and either a full basement with a formal recreation room, or a slab. These suggested comparables sold from March 2010 to December 2010 for between \$35,120 and \$95,000, or from \$22.88 to \$82.68 per square foot of living area, including land. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach to value of \$89,500.

The cost approach to value and the income approach to value were not developed for the appraisal. The appraiser gave the most weight to the sales comparison approach to value. Thus, the appraiser concluded that the subject's appraised value was \$89,500 as of January 1, 2010. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's final assessment of \$9,783 was disclosed. The subject's final assessment yields a fair market value of \$109,430 when the 2010 Illinois Department of Revenue three-year median level of assessment for Class 2 properties of 8.94% is applied. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as one-story, frame or frame and masonry, single-family dwellings that are from 51 to 53 years old, and contain from 1,118 to 1,193 square feet of living area. Additionally, the suggested comparables have one bath, one of the properties has air conditioning, all of the properties have a garage, ranging from a one-car to a two-car garage, and either a full unfinished basement, or a full basement with a formal recreation room. These suggested comparables have improvement assessments ranging from \$8.70 to \$8.83 per square foot of living area. The subject's improvement assessment is \$5.34 per square foot of living area.

The board of review's grid sheet also states that Comparable #1 sold in September 2007 for \$120,000, or \$107.33 per square foot of living area, including land. Furthermore, the board of review submitted a list of sales of properties located within the subject's neighborhood. This list included the property identification number, deed number, the date of the sale, and the sale price for 20 properties. No further information was provided regarding these properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board of review's evidence does not address the market value argument made by the

appellant. Additionally, the appellant reaffirmed the evidence previously submitted, and waived the original request for an oral hearing.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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. 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.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal persuasive because the appraiser has experience in appraising, personally inspected the subject property, reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of review's evidence as the information provided was raw sales data.

Therefore, the Board finds the subject had a market value of \$89,500 for the 2010 assessment year. Since the market value of this parcel has been established, the 2010 Illinois Department of Revenue three-year median level of assessment for Class 2 property of 8.94% will apply. 86 Ill. Admin. Code § 1910.50(c)(2)(A). In applying this level of assessment to the subject, the total assessed value is \$8,001, while the subject's current total assessed value is above this amount. 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

[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.