



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

APPELLANT: Neil & Collette McLaughlin
DOCKET NO.: 10-23609.001-R-1
PARCEL NO.: 19-31-216-013-0000

The parties of record before the Property Tax Appeal Board are Neil & Collette McLaughlin, the appellants; 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: \$ 4,295
IMPR: \$ 11,865
TOTAL: \$ 16,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,108 square foot parcel of land improved with a one and one-half story, 55-year old, frame and masonry, single-family dwelling. Features of the building include two bathrooms and a two-car garage.

The appellants argue that the subject's market value is not accurately reflected in its assessment as the basis of the argument.

The subject property was the subject matter of an appeal before the Board in the prior year under docket #09-24387-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$14,240 based on the evidence submitted by the parties. However, there was no evidence in the 2009 decision to reflect that the subject was an owner-occupied residence. The appellants assert that 2009 and 2010 were within the same general assessment period for residential property; and therefore, the appellants argue that the subject's assessment should be reduced to reflect the 2009 assessment.

In addition, the appellants submitted a residential summary appraisal report prepared by James E. Sloan, with the designation

of certified residential real estate appraiser. The appraisal reflected development of the sales comparison approach to value to estimate a market value of \$160,000 as of the effective date of tax year 2009. The appraiser indicated that he personally inspected by the interior and exterior of the subject on March 19, 2010. Based upon this inspection, the appraiser opined that the subject's improvement contained 1,747 square feet of living area and submitted copies of floor plan schematics with square footage calculations thereon.

In the sales comparison approach to value, the appraiser analyzed sales of five properties located within 0.64 miles of the subject. These properties were improved with a one and one-half story or two-story, single-family dwellings of frame or frame and masonry exterior construction. They ranged in age from 52 to 60 years and in size from 1,256 to 2,186 square feet of living area. They sold from January, 2009, to July, 2009, for prices that ranged from \$122,000 to \$229,500 or from \$85.57 to \$104.99 per square foot. After making adjustments, the appraiser concluded a market value for the subject of \$160,000 or \$91.59 per square foot based upon 1,747 square feet of living area. Based upon this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$18,964 was disclosed. This assessment reflects a total market value of \$187,762 when the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 10.10% for tax year 2010 is applied.

In addition, the board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. The properties are improved with a one-story, masonry or frame, single-family dwelling. They ranged in age from 36 to 56 years; in improvement size from 1,225 to 1,492 square feet of living area; and in improvement assessment from \$11.92 to \$13.11 per square foot. Further, the board of review's analysis stated that these properties sold from April, 2009, to October, 2009, for prices that ranged from \$160,000 to \$218,000 or from \$122.51 to \$168.16 per square foot. Moreover, the data indicated that the subject sold in March, 2007 for \$253,000 or \$142.29 based upon 1,778 square feet of living area.

As to the appellants' assertion of application of the 2009 Board reduction in assessment values to the 2010 assessment values, the board of review asserted that this subject property was not an owner-occupied residence. In support of this assertion, the board of review argued that the taxpayer at issue identified on the 2010 Board pleadings resides at a street address in Oak Lawn, whereas the subject property is located on Natoma Avenue in Burbank. Further, the board submitted copies of property characteristic printouts reflecting that N & C Builders, Inc. was the taxpayer of record for the aforementioned property, while

also submitting documentation from the Cook County Assessor's office indicating that the subject property had not been accorded a homeowner's exemption in the prior three years. Moreover, the board of review submitted copies of documentation from the Cook County Recorder of Deeds office reflecting sales data for the suggested comparables.

Therefore, the board of review's pleadings asserted that the appellant had not met the burden of proving that the subject property was an owner-occupied residence pursuant to Section 16-185 of the Property Tax Code and requested confirmation of the subject's assessment.

Furthermore, the Board forwarded the board of review's evidence to the appellant in this matter on November 7, 2012 with a cover letter indicating that the appellant was accorded 30 days from the postmark date of this evidence within which time to submit rebuttal evidence. The record reflects that the appellant submitted no further evidence.

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. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the Board issued a decision reducing the subject's 2009 assessment. However, the record is devoid of any evidence supporting that this subject property is an owner-occupied dwelling. Moreover, the appellant failed to submit any evidence substantiating this assertion or evidence rebutting the board of review's assertions that the aforementioned section of the Property Tax Code was inapplicable to this subject property. Therefore, the Board finds the appellants' assertion unpersuasive.

As to the issue of the subject's size, the Board finds that the best evidence was submitted by the appellants; therefore, the subject's improvement contains 1,747 square feet of living area.

When overvaluation is claimed the appellants have 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, 331Ill.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 evidence presented, the Board concludes that the appellants have met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board thoroughly considered the parties' evidence and finds the best evidence to be the appellants' appraisal. The Board finds this appraisal to be persuasive for the appraiser inspected the subject property and developed the sales comparison approach to value in estimating the subject's market value. Moreover, market data was used to obtain the improved sale comparables while providing sufficient detail regarding each sale as well as appropriate adjustments, where necessary. In contrast, the board of review submitted raw, unadjusted sales data for four properties.

Therefore, the Board finds that the subject property contained a market value of \$160,000 for tax year 2010. Since the market value of the subject has been established, the median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 10.10% will apply. 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.



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: February 22, 2013



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.