



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

APPELLANT: James Conniff  
DOCKET NO.: 10-24443.001-R-1  
PARCEL NO.: 18-07-409-027-0000

The parties of record before the Property Tax Appeal Board are James Conniff, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:       \$8,088**  
**IMPR:       \$114,894**  
**TOTAL:      \$122,982**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction. The dwelling is approximately one year old and contains 3,928 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a three-car garage. The subject property has a 13,480 square foot site and is located in Western Springs, Lyons Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on January 5, 2007 for a price of \$640,000 or \$162.93 per square foot of living area, land included. When the appellant completed section III - Description of Property of the residential appeal form, he stated that the subject property was four years old and contained 3,928 square feet of living area. The appellant also provided two copies of a photograph of the subject property dated September 11, 2007. The dwelling described in section III of the residential appeal form does not appear in the photo. In fact, no dwelling appears

in the photo. Instead, the photo reveals the subject property was a construction site on the day this photo was taken. In a letter that accompanied the appeal, the appellant's attorney stated the subject had a market value of \$640,000 and the assessment should be calculated by applying the 10% ordinance level of assessment for Class 2 residential property in Cook County. Based on this record, the appellant requested the subject's assessment be reduced to \$64,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$122,982 was disclosed. The subject's assessment reflects a market value of \$1,375,638 or \$350.21 per square foot of living area, land included, using the 2010 three year average median level of assessments for class 2 property in Cook County of 8.94% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)).

As part of its evidence, the board of review disclosed that the subject property sold in January 2007 for \$640,000. The board of review provided evidence that building permits were issued in August and September 2007 so that the appellant could replace the existing home with new construction. As part of its evidence, the board of review submitted a brief by analyst Nicholas Jordan. In the brief, the board of review analyst challenges the notion that the subject's purchase price reflects its market value "due to substantial changes to the property."

In addition, the board of review submitted four equity comparables with a sale price for each comparable. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. None of the comparables has the same assigned neighborhood code as the subject. The comparable dwellings range in age from one to fifty-one years and contain from 4,218 to 4,702 per square foot of living area, land included. Two comparables have full finished basements, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, from one to three fireplaces, and a garage. The comparables sold from April 2009 to November 2009 for prices that range from 1,500,000 to \$1,660,000, or from \$321.57 to \$382.93 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). 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 (3<sup>rd</sup> 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant has requested that the subject's assessment be based on the sale of the subject property on January 5, 2007. The Board gives no weight to this sale. Both parties submitted the same photographic evidence that indicates that the subject property was a construction site on September 11, 2007, the date when this photograph was taken. The board of review also submitted copies of building permits issued in August and September 2007. These building permits reveal that the January 5, 2007 transaction was for the purpose of purchasing the site for new construction. In section III of the residential appeal form, the appellant states that the subject property is now improved with a two-story masonry dwelling containing 4,421 square feet of living area. The Board finds that the subject's assessment for the 2010 tax year should not be based on the 2007 sale of an improvement that no longer exists.

For the 2009 tax year, the subject property has a total assessment of \$122,982 which reflects a market value of \$1,375,638 or \$350.21 per square foot of living area, land included.

Based on the evidence contained in the record, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment and no change in the assessment is justified.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

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: April 18, 2014

*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.