



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

APPELLANT: Paul Heck
DOCKET NO.: 10-24825.001-R-1
PARCEL NO.: 10-32-112-014-0000

The parties of record before the Property Tax Appeal Board are Paul Heck, the appellant(s); 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: \$ 6,121
IMPR: \$ 36,361
TOTAL: \$ 42,482

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 6,996 square feet of land, which is improved with a 50 year old, one-story, masonry, single-family dwelling. The parties dispute the subject's improvement size. 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 one-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 42 to 51 years; in size from 1,997 to 2,435 square feet of living area; and in improvement assessments from \$5.01 to \$14.76 per square foot of living area. The comparables also have various amenities.

In support of the market value argument, the appellant stated that the subject sold in April 2011 for \$180,000. However, the appellant did not provide any documentary evidence to support the sale price. The appellant's pleadings do state that the sale was not between related parties, that the subject was advertised for sale on the open market, that the parties did not use a real estate broker, and that the sale was not pursuant to a foreclosure or a short sale.

In support of the square footage argument, the appellant submitted a plat of survey for the subject, which was completed by Robert G. Baruch on April 4, 2002. The survey states that Mr. Baruch is a licensed Professional Land Surveyor in the State of Illinois. 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 total assessment of \$42,482 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 one-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 43 to 53 years; in size from 2,243 to 2,425 square feet of living area; and in improvement assessments from \$14.76 to \$16.30 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet states that the subject contains 2,568 square feet of building area with no further explanation. Based on this evidence, the board of review requested confirmation of the subject's assessment.

A hearing was scheduled for this appeal to be heard on the merits, and was to take place on February 20, 2013 at 1:30 p.m. in the Property Tax Appeal Board's (the "Board") Des Plaines offices. The appellant did not appear for the hearing until 1:55 p.m., at which time the board of review analyst had left the building. After speaking with both parties, in the interest of equity, and in lieu of defaulting the appellant for failure to appear, the Board allowed the board of review to submit additional evidence, which it intended to introduce at hearing, by March 8, 2013. Upon receipt of the additional evidence, the Board would forward it to the appellant, who was granted until March 22, 2013 to respond if he so wished.

The Board timely received the evidence from the board of review, and timely received a response from the appellant. The board of review's evidence was twofold. First, it included a copy of the plat of survey submitted by the appellant. However, it also included calculations which showed that the subject's improvement size was 2,874 square feet of living area. Second, the board of review submitted Freedom of Information Act printouts showing that Comparables #2 and #3 submitted by the appellant both received an occupancy factor of less than 100% for tax year 2010.

In response, the appellant stated that Comparable #2 submitted by the appellant actually contained 4,300 square feet of living area. The appellant stated that he measured this home with a tape measure, and then subtracted out the garage area. Next, the appellant stated that Comparable #3 submitted by the appellant was not similar to the subject because it has more fireplaces than the subject. The appellant then reaffirmed the similarity of Comparables #1 and #4 submitted by the appellant.

In response to the square footage argument, the appellant resubmitted a copy of the survey, but added a box that designates the garage area. This area constituted 573 square feet. A photograph of the front of the subject, also submitted by the appellant, shows an attached garage in the location where the garage is designated on the survey.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that the subject's improvement size is 2,301 square feet of living area. The Board finds that the survey submitted by the appellant is the most persuasive evidence as to the subject's improvement size. The Board agrees with the board of review's calculations, but finds that the garage space of 573 square feet should be subtracted from the board of review's final result of 2,874 square feet of living area. This square footage equates to an improvement assessment of \$15.80 per square foot of living area. The subject's total assessment is \$42,482, which yields a fair market value of \$475,190, or \$206.51 per square foot of living area (including land), after applying the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.94%.

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 not warranted based on market value.

The Board finds that the sale of the subject in April 2011 was not supported by any evidence in the record. The appellant did not submit a deed, settlement statement, real estate transfer declaration, or any other documentary evidence which would support the alleged sale price of \$180,000. Therefore, the Board finds that no reduction is warranted based on market value.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin.

Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that Comparable #1 submitted by the appellant, and all of the comparables submitted by the board of review 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 improvement assessments that ranged from \$14.76 to \$16.30 per square foot of living area. The subject's improvement assessment of \$15.80 per square foot of living area is within 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's improvement assessment is equitable, and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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.