



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

APPELLANT: Albert & Donna Siegers
DOCKET NO.: 10-25003.001-R-1
PARCEL NO.: 27-25-405-003-0000

The parties of record before the Property Tax Appeal Board are Albert & Donna Siegers, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$7,122
IMPR.: \$33,471
TOTAL: \$40,593

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story single-family dwelling of masonry construction with 3,719 square feet of living area. The dwelling was approximately 1 year old.

Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The property has a 20,350 square foot site and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based in part on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on October 13, 2006 for a price of \$220,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price. The appellants also contend assessment inequity as a basis of the appeal. In support of this argument the appellants submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,593. The subject's assessment reflects a market value of \$454,060 or \$122.09 per square foot of living area, land included, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

Conclusion of Law

The appellants contend in part 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. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants provided evidence indicating the subject property was purchased in October 2006 for a price of \$220,000. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the

property was sold by the owner, and had been advertised on the open market with a sign in the yard and in a newspaper. In further support of the transaction the appellants submitted a copy of the closing statement.

The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and that several questions arose concerning the sale. In a letter for the 2010 appeal, the appellants' counsel indicated the subject property was a 1 year old single-family home. The purchase of the property by the appellants occurred in October 2006 over three years prior to the assessment date, giving rise as to what structure, if any, was on the site at the time of purchase and if a structure was there, in what state of construction or completion it was in. The seller was listed on the closing statement as a development company. The photograph of the subject property submitted by the board of review shows a residence that appears to in the final stages of completeness with no landscaping. The photo is date stamped November, 13, 2007 over a year after the purchase. Based on this record the Board finds the record is unclear as to whether the subject's purchase price of \$220,000 in October 2006 is reflective of the subject's market value as of January 1, 2010. Therefore, the Board finds that a reduction in the subject's assessment commensurate with the 2006 purchase price is not justified.

The appellant also submitted four properties into the record for the Board's consideration regarding the inequity argument. The Board finds these properties are so dissimilar to the subject property that it afforded them no weight in its final analysis. All four of the dwellings were of frame construction, significantly smaller than the subject dwelling and ranged in age from 51 to 54 years old. In addition, three of the properties did not have a fireplace and two did not have air conditioning. The appellant provided no information concerning the suggested comparables' foundation or possible basement finish. Based on this record the Board finds the appellant failed to provide substantive evidence sufficient to challenge the correctness of the assessment of the subject improvements. Therefore, the Board finds that a reduction in the subject's assessment is not 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.



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: June 20, 2014



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.