



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

APPELLANT: Nancy Eickelmann
DOCKET NO.: 10-30214.001-R-1
PARCEL NO.: 02-28-301-123-0000

The parties of record before the Property Tax Appeal Board are Nancy Eickelmann, 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: \$ 413
IMPR.: \$ 38,000
TOTAL: \$ 38,413

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a two-story, frame and masonry, townhouse-style dwelling. The subject's improvement size is 1,867 square feet of living area, which equates to an improvement assessment of \$20.35 per square foot of living area. Its total assessment is \$38,413, which yields a fair market value of \$429,676, or \$230.14 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%. 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 two-story, frame and masonry, townhouse-style dwellings or condominiums. Additionally, the comparables range: in age from 6 to 28 years; in size from 2,290 to 3,200 square feet of living area; and in improvement assessments from \$9.78 to \$17.54 per square foot of living area. The comparables also have various amenities, including finished, walkout basements. The appellant cited definitions of walkout basements from two

sources. These definitions stated that walkout basements typically appraise for higher amounts.

In support of the market value argument, the appellant submitted a residential appraisal report for the subject property with an effective date of April 20, 2005. The appraiser estimated a fair market value for the subject of \$496,000 based on the sales comparison approach to value. The appraiser also conducted an inspection of the subject.

The appellant submitted sales information for Comparables #1, #2, and #4, described above. Comparables #1 and #2 sold in 2005 and October 2010, for \$526,000 and \$380,000, or \$229.69 and \$165.94 per square foot of living area, respectively. Comparable #4 was listed for sale for \$324,900, or \$101.53 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$38,413 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 two-story, frame and masonry, townhouse-style dwellings. Additionally, the comparables are four year old, contain 1,867 square feet of living area, and have improvement assessments ranging from from \$21.01 to \$22.59 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that Comparable #1 sold in March 2008 for \$556,000, or \$297.80 per square foot of living area, including land; Comparable #3 sold in June 2009 for \$425,000, or \$227.64 per square foot of living area, including land; and that Comparable #4 sold in February 2008 for \$560,000, or \$299.95 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the comparables submitted by the board of review were incorrectly described. In particular, the appellant argued that the number of baths, basement configurations and finishes, fireplaces, and improvement sizes were all incorrectly described in the board of review's evidence. The appellant signed affidavits to this effect, and submitted them with the rebuttal evidence. The appellant also submitted printouts from the Multiple Listing Service ("MLS") in support of the fact that the board of review incorrectly described the comparables.

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 not warranted.

The Board finds that 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 a price per square foot that ranged from \$227.64 to \$299.95, including land. The subject's price per square foot of \$230.14 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 is not overvalued, and a reduction in the subject's assessment is not warranted based on the sales comparables submitted by the parties.

The Board does not find the appraisal submitted by the appellant persuasive. The appraisal's effective date is April 20, 2005. The Board finds that this date is too far removed in time to accurately reflect the subject's market value as of the lien date of January 1, 2010. Therefore, 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 appellant's argument regarding the board of review's comparables, and their incorrect descriptive information, is not persuasive. Even assuming that all the factual data regarding the comparables' number of baths, basement configurations and finishes, and fireplaces was incorrect, the Board still finds this argument unpersuasive. The appellant's comparables are all located outside of the subject's townhouse development, and Comparable #4 is not even a townhouse, but is instead a condominium. On the contrary, the board of review's comparables are all located within the subject's townhouse development, and they all have identical building styles (two-story townhouse-style dwellings), exterior constructions (frame and masonry), ages (four), and improvement sizes (1,867 square feet of living area). If the basements, baths, fireplaces, and other amenities are not exactly similar to the subject, it does not make the properties completely dissimilar from the subject. The five most important factors¹ are all identical for the subject and the board of review's four comparables. A small variation in amenities cannot make these comparables completely dissimilar.

Moreover, the appellant argued that the board of review's comparables all contained 3,067 square feet of living area. However, the appellant included the comparables' finished basement areas (all of which were 1,200 square feet) in the improvement size. Subtracting out the basement area results in all of the comparables having an improvement size of 1,867, which is identical to the subject. The appellant cited vague definitions of walkout basements from two sources. These definitions stated that walkout basements typically appraise for higher amounts. However, the appellant has not provided any evidence to show that, for assessment purposes in Cook County, below-grade space is included in a property's improvement size when it is finished. Thus, the appellant's improvement size calculation for the board of review's comparables is erroneous.

Therefore, the Board finds that 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 \$21.01 to \$22.59 per square foot of living area. The subject's improvement assessment of \$20.35 per square foot of living area is below 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.

¹ These factors include: (1) location; (2) building style; (3) exterior construction; (4) age; and (5) improvement size.

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

K. L. Fern

Member

Frank A. Huff

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: August 23, 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.