



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

APPELLANT: Susan Metzger, TTEE Susan L. Metzger UTA  
DOCKET NO.: 10-30427.001-R-1 through 10-30427.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan Metzger, TTEE Susan L. Metzger UTA, the appellant(s), by attorney Michael E. Crane, of Crane & Norcross 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-30427.001-R-1	06-20-400-008-0000	1,858	0	\$ 1,858
10-30427.002-R-1	06-29-200-006-0000	231	0	\$ 231
10-30427.003-R-1	06-29-201-004-0000	5,105	16,219	\$ 21,324

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of three parcels of land. PIN -006 and PIN -008 consist of farmland, and PIN -004 is improved with a two-story dwelling of frame construction with 1,840 square feet of living area. The dwelling is 139 years old. Features of the home include two baths, a full unfinished basement, and a two-car garage. The property is located in Hanover Township, Cook County, and is classified as a class 2-05 property under

the Cook County Real Property Assessment Classification Ordinance.

The appellant argued that the subject's land size should be reduced to 546,242 square feet. The appellant alleges that in 2005, a division was filed to remove 0.966 acres of land due to a fee taking, and that an additional .165 acres were ceded to the Illinois Department of Transportation in the form of an easement. The appellant also asserts that a road was completed in the 1930's which traversed over the subject's land, but that the land the road sits on is still assessed against the subject. The appellant further argues that of the 204,229 square feet of land in PIN -004, 160,669 square feet is used as farmland, and the remainder of the land is the homestead site.

The appellant contends assessment inequity with respect to PIN -004's land assessment as a basis of the appeal. In support of this argument, the appellant submitted the land assessments for PINs -006 and -008.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an income and expense analysis estimating the subject property had a market value of \$90,398 as of January 1, 2008. The income and expense analysis was reviewed by Joseph T. Thouvenell, M.A.I., who concluded that the rental rates, expenses, and capitalization rate used in the analysis are all supported by the market.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal." However, this evidence was not timely submitted, and the board of review was found to be in default under Sections 1910.40(a) and 1910.69(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the board of review's evidence was not considered in this appeal.

#### **Conclusion of Law**

Initially, the Board finds that the subject's correct land size is 546,242 square feet. The appellant submitted a plat of survey, a legal description of the property, and documentation evidencing that there was an easement and a public taking of the subject. The board of review was found to be in default, and therefore, submitted no evidence to contradict the appellant's assertion that the subject's land size is 546,242 square feet. Therefore, the Board finds as such.

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted documentation showing the income and expenses of the subject property. The Board finds the appellant's analysis persuasive. In Springfield Marine Bank v. Prop. Tax Appeal Bd., 44 Ill. 2d 428 (1970), the Illinois Supreme Court stated:

[I]t is clearly the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . . [E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value". Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes.

Id. at 431.

As the Court stated, actual expenses and income can be useful when shown that they are reflective of the market. However, the court has also held that "[w]here the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer's submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 384 Ill. App. 3d 472, 484 (1st Dist. 2008). The appellant did not provide any sales comparables and, therefore, the Board gives this argument no weight.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be

proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on market value.

The Board does not find that PINs -006 and -008 are similar to PIN -004. The appellant argued that the land assessments for all three PINs should be equal. However, the Illinois Property Tax Code states that "[f]or purposes of this Code, 'farm' does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use." 35 ILCS 200/1-60. The appellant stated that the improvement upon PIN -004 is used for residential purposes, and that it is leased to tenants. While the land adjacent to the improvement upon PIN -004 may be used for farm purposes, this land is not considered farmland under Section 1-60 of the Property Tax Code. Since PINs -006 and -008 are farmland, and PIN -004 is used for residential purposes, these properties are not comparable. Therefore, the Board finds that a reduction 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.



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.