FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Cloonan
DOCKET NO.: 10-30940.001-R-1 through 10-30940.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Cloonan, the appellant; 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
10-30940.001-R-1	07-34-117-002-0000	14,606	32,587	$ 47,193
10-30940.002-R-1	07-34-117-014-0000	14,606	32,587	$ 47,193
10-30940.003-R-1	07-34-117-013-0000	14,962	389	$ 15,351

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 12,267 square feet of land, which is improved with three parcels. Parcels #1 and parcel #2 are improved with a 54 year old, one-story, frame, mixed-use building. The subject's improvement size is 1,707 square feet of building area, and its total assessment is $109,737. This assessment yields a fair market value of $1,227,483, or $719.09 per square foot of building 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, via counsel, raised two arguments; that the fair market value of the subject property was not accurately reflected in its assessed value, and that two of the parcels are incorrectly classified.

In support of the market value argument, the appellant submitted a residential appraisal report for two of the three pins for the subject property with an effective date of 2010. The appraiser neglected to provide a complete effective date. The appraiser

did not inspect the interior of the property and instead, provided photos of the interior taken from the MLS. The appraiser also noted on the appraisal that he could not take photos of the interior due to the possible homeowners, tenants, or random people at the property. He estimated a fair market value for the subject of $209,000 based on the sales comparison approach to value.

For the misclassification argument, the appellant’s brief indicated that the subject is a 100% owner occupied single family home and that it is classified incorrectly and that two of the parcels are classified as 5-17 or one-story commercial properties. The appellant’s brief states that he runs an architectural landscape design business on the property and the building is a one-story building. 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 $109,737 was disclosed. In support of the subject’s assessment, the board of review submitted descriptive and sales data for five properties located in various neighborhoods, not including the subject’s neighborhood. These properties sold from November 2006 to November 2010 for between $235,000 and $1,280,000, or from $156.67 to $365.71 per square foot of land. Based on this submission, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review representative argued that comparable #1 from the appraisal is a foreclosure sale. Also, she provided an aerial photo of the subject property and an online business search printout which show that the property is referred to as Autumn Landscaping and is a mixed commercial use property. The appellant’s attorney also stated that the property is indeed a mixed use property.

After reviewing the record, considering the evidence, and hearing the testimony, 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 the appraisal submitted by the appellant is unreliable for various reasons. Only two of the three pins were included, the effective date of the appraisal is incomplete, the full sales date of the comparables was not provided, the appraiser did not inspect the interior of the property and instead, provided photos of the interior taken from the MLS. The appraiser also noted on the appraisal that he could not take photos of the interior due to the possible homeowners, tenants, or random people at the property although the appellant’s pleading describe the property as being 100% owner occupied.

Further, the board of review’s representative submitted sufficient evidence that shows that the property is also being used as a landscaping business and not solely as an owner occupied single-family residence. Furthermore, the appellant stated that he runs a landscaping business from the subject property.

The appellant failed to show that the subject was solely a single-family residence. No evidence such as photos was submitted to dispute the board of review’s evidence that subject is incorrectly classified as a mixed-use commercial building. Based on the evidence, the Board finds that no reduction is 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: January 24, 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.