



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

APPELLANT: Debra Tucker
DOCKET NO.: 10-34666.001-R-1
PARCEL NO.: 14-33-313-004-0000

The parties of record before the Property Tax Appeal Board are Debra Tucker, 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:

LAND: \$ 25,200
IMPR.: \$ 126,294
TOTAL: \$ 151,494

Subject only to the State multiplier as applicable.

ANALYSIS

The subject site contains 3,360 square feet of land and is improved with two improvements. Improvement #1 is a 130-year old, three-story, masonry, multi-family building. The first floor unit is a rear unit, as the second floor unit is duplexed down to the first floor. Additionally, there is a third floor unit. Its improvement assessed valuation is \$91,480 while the improvement size is 3,203 square feet of building area, which equates to an improvement assessment of \$28.56 per square foot of building area.

Improvement #2 is a 26-year old, two-story, brick and frame coach house located above a two-car garage. Its improvement assessed valuation is \$34,814 while the improvement size is 1,080 square feet of building area, which equates to an improvement assessment of \$32.24 per square foot of building area.

The subject's total assessment is \$151,494, which yields a fair market value of \$1,694,564, or \$395.65 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 attorney, representing her own LLC, 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 on the assessment grid suggested as comparable to the subject. The comparables are described as three-story, masonry, multi-family dwellings. Additionally, the comparables range: in age from 84 to 121 years; in size from 1,155 to 1,351 square feet of living area; and in improvement assessments from \$20.25 to \$26.97 per square foot of living area. They are located between one and two miles from the subject property. Properties #1, #3 and #4 contain an additional improvement, however, the additional improvements' square footage was not reflected on the grid sheet, thereby rendering the appellant's improvement assessment per square foot calculation inaccurate. The comparables also have various amenities. Two additional assessor website printouts were provided, however, they do not contain a breakdown of the improvement assessments and square footage for the two improvements located on each property.

The appellant also submitted a chart with 99 additional properties suggested as comparable to the subject. It lists the permanent index number, street address, improvement assessment, square footage, and age. No additional characteristics or indications of which properties contained multiple improvements were provided.

Finally, the appellant also included two printouts from the Multiple Listing Service, indicating that two suggested sale comparables sold for prices ranging from \$1,000,000 to \$1,120,000 in April and December of 2010. These printouts did not contain the square footage of living area, however.

In support of the market value argument, the appellant submitted a residential appraisal report for the subject property with an effective date of May 9, 2011. The appraiser estimated a fair market value for the subject of \$1,100,000 based on the income and sales comparison approaches to value. The appraiser also

conducted an inspection of the subject. Page 1 of the addendum indicates the intended user of the report is the Lender/Client, to evaluate the property that is the subject of the appraisal for a mortgage finance transaction.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$151,494 was disclosed. In support of the subject's assessment for Improvement #1, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story or three-story, masonry or frame and masonry, multi-family dwellings. Additionally, the comparables range: in age from 1 to 131 years; in size from 3,016 to 4,147 square feet of living area; and in improvement assessments from \$29.56 to \$33.51 per square foot of living area. The comparables also have several amenities.

In support of the subject's assessment for Improvement #2, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story, masonry or frame, multi-family dwellings. Additionally, the comparables range: in age from 121 to 126 years; in size from 1,613 to 1,834 square feet of living area; and in improvement assessments from \$32.21 to \$35.37 per square foot of living area. The comparables also have several amenities.

In written rebuttal, the appellant stated she submitted nearly 100 suggested comparables, whereas the board of review submitted only three comparables for each improvement. She further expounded on the details differentiating the subject property from the board of review's comparables, including the fact that several of their comparables received assessment reductions for the 2012 tax year. It should be noted that 2012 is a different triennial period than 2010 for properties located in the City of Chicago.

At hearing, the appellant acknowledged that although she did not break out the improvement assessment between the two improvements, or list the square footage of any coach house for the subject or suggested comparables, her listing of comparables clearly indicates that her property is overassessed. When the appellant indicated her appraiser would not be testifying at the hearing, the board of review's representative objected to the appraiser's conclusion of value. This objection was sustained by the Board. The appellant also attempted to introduce a new

comparable property, upon which the board of review's representative objected. This objection was once again sustained by the Board.

Upon cross-examination by the board of review, the appellant stated that neighborhood codes were irrelevant as all of her comparables were located in Lincoln Park in similar neighborhoods.

The board of review's representative acknowledged during his case-in-chief that comparable #3 for Improvement #1 was his best comparable. He introduced a map, marked Board of Review's Hearing Exhibit "A", clarifying the location of the appellant's comparables from the grid sheet and the board of review's comparable #3, indicating his comparable was much closer in proximity to the subject than the appellant's comparables. He also argued that Improvement #2 was listed as being in deluxe condition while his three suggested comparables for that property were listed as being in average condition, yet the subject still had a lower improvement value per square foot.

In addressing the raw sales data contained in the appraisal, the board of review's representative indicated that sale #2 was on the market for one day and sold for cash, while sale #3 was on the market for eight days. He stated this calls into question the arm's-length nature of these transactions. Additionally, sales #4 and #5 were listings and, therefore, should be given no consideration.

Upon cross-examination by the appellant, the board of review acknowledged that his three suggested comparables for Improvement #2, the coach house, were either single-family or multi-family dwellings, not coach houses. The appellant also argued that the board of review's comparable #3 is currently a single-family dwelling versus a multi-family dwelling based on her personal knowledge. She did not testify as to the classification of the property as of January 1, 2010.

In response, the board of review's representative indicated that his comparable #3 for Improvement #1 has been classified as a 2-11 multi-family home since 1999, as contained on the assessor database printout in his evidence. He also argued that this property has not received a homeowner's exemption since 1999.

The parties then rested their cases.

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.

First, 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 #3 submitted by the board of review was most similar to the subject in location, size, style, exterior construction, features, and/or age. Although the appellant submitted nearly 100 suggested comparable properties, she failed to break down the improvement values for each improvement located on the suggested comparables. Equally important, the appellant failed to provide the square footages for any property with multiple improvements. The chart listing the 99 suggested comparable properties includes a total improvement value with the square footage for only one improvement, for those properties with multiple improvements. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment for both Improvement #1 and Improvement #2 is equitable and a reduction in the subject's assessment is not warranted.

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 although it cannot accept the appraiser's conclusion of value, as the appraiser was not present at the hearing to testify, it can examine the raw sales data from the appraisal. As only sale comparables #1, #2 and #3 actually closed, the Board notes that these sales closed in August 2010 through December 2010 for prices ranging from \$990,000 to \$1,250,000, or \$236.22 to \$397.58 per square foot, including land. The subject's current market value of \$395.65 is within this range. The Board was unable to take into account the appellant's MLS sales data as no square footage of living area was provided.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's improvement was overvalued based on the evidence contained in the record and a reduction in the subject's improvement 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

Tracy A. Huff

Member

Mario Morris

Member

JR

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: July 18, 2014

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.