



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

APPELLANT: Terence Heuel
DOCKET NO.: 11-20125.001-R-1
PARCEL NO.: 15-36-104-059-0000

The parties of record before the Property Tax Appeal Board are Terence Heuel, 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: \$ 8,093
IMPR.: \$ 55,667
TOTAL: \$ 63,760

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 11,562 square feet of land, which is improved with a nine year old, two-story, masonry, single-family dwelling. The subject's improvement size, per the Cook County Assessor is 4,750 square feet of living area, which equates to an improvement assessment of \$11.72 per square foot of living area. Its total assessment is \$63,760, which yields a fair market value of \$671,865, or \$141.44 per square foot of living area (including land), after applying the 2011 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 9.49%. 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 three properties suggested as comparable to the subject. The comparables are

described as two-story or three-story, frame or masonry, single-family dwellings. Additionally, the comparables range: in age from 8 to 137 years; in size from 2,597 to 7,367 square feet of living area; and in improvement assessments from \$6.65 to \$12.27 per square foot of living area. The comparables also have various amenities. Comparables #2 is 78 years older than the subject property and comparable #3 is 128 years older than the subject property. Comparables #2 and #3 are three story properties and the subject is a two story property.

In support of the market value argument, the appellant submitted descriptive and sales information for two sales comparables. The comparables are described as three-story, frame or masonry, single-family dwellings. Additionally, the comparables are from 8 to 137 years old, and have from 4,442 to 7,367 square feet of living area. The comparables also have several amenities. The comparables sold between April 1999 and May 2010 for \$400,000 to \$815,000, or \$54.29 to \$183.48 per square foot of living area, including land. 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 \$63,760 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as one-story or two-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from four to ten years; in size from 4,072 to 4,557 square feet of living area; and in improvement assessments from \$12.27 to \$14.05 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 April 2010 for \$815,000, or \$183.48 per square foot of living area, including land; Comparable #2 sold in November 2009 for \$595,000, or \$130.57 per square foot of living area, including land; and that Comparable #3 sold in January 2010 for \$780,000, or \$191.55 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 and at hearing the appellant requested that the Board disregard the board of review's comparables. The appellant also argues that the subject's and both parties' size is incorrect.

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 comparables submitted by the board of review were most similar to the subject in age, location, size, exterior construction, and features. 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 \$183.48 to \$191.55, including land. The subject's price per square foot of \$141.44 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 is not overvalued and that an increase in the subject's assessment is warranted based on the sales comparables submitted by the parties. Nevertheless, the Board will not raise the subject's assessment.

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 the comparables submitted by the board of review were most similar to the subject in age, location, size, exterior construction, and features. The appellant argued that the subject's and comparable #1's size are inaccurate but offers no evidence from the Cook County Assessor's Office or proof of measurement to support the claim. 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 \$12.27 to \$14.05 per square foot of living area. The subject's improvement assessment of \$12.18 per square foot of living area is below the range established by the most similar comparables and therefore, an increase in the subject's assessment is warranted. Nevertheless, the Board will not increase the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d. 395, 401 (1960). Although the comparables submitted by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and 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: 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.