



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

APPELLANT: Anita Gonder  
DOCKET NO.: 11-21076.001-R-1  
PARCEL NO.: 12-13-418-018-0000

The parties of record before the Property Tax Appeal Board are Anita Gonder, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 7,528  
IMPR: \$ 32,330  
TOTAL: \$ 39,858**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 7,722 square feet of land, which is improved with a one year old, two-story, masonry, single-family dwelling. The subject's improvement size is 3,031 square feet of living area, which equates to an improvement assessment of \$14.30 per square foot of living area. Its total assessment is \$50,871, which yields a fair market value of \$536,048, or \$176.86 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 four properties suggested as comparable to the subject. The comparables are described as two-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 4 to 57 years; in size from 2,078 to 2,768 square feet of living area; and in improvement assessments from \$11.22 to \$19.62 per square foot of living area. The comparables also have various amenities.

In support of the market value argument, the appellant submitted a residential appraisal report for the subject property with an effective date of January 1, 2011. The appraiser estimated a fair market value for the subject of \$420,000 based on the sales comparison approach to value. The appraiser also conducted an inspection of the subject. The appraiser also stated that "[t]he subject had a prior sale of older house [sic] on 06/25/2009 for \$220,000. Since then, older house [sic] was demolished and new house was built."

The appellant also submitted sales information for four sales comparables. However, no descriptive information was included for these properties. The comparables sold between February 2010 and December 2010 for \$265,100 to \$420,000, or \$113.80 to \$186.24 per square foot of building 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 \$50,871 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 two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 4 to 56 years; in size from 2,614 to 2,797 square feet of living area; and in improvement assessments from \$13.88 to \$29.17 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that the subject sold in June 2009 for \$220,000, or \$72.58 per square foot of living area, including land; Comparable #1 sold in June 2010 for \$420,000, or \$160.67 per square foot of living area, including land; Comparable #2 sold in July 2008 for \$458,500, or \$169.69 per square foot of living area, including land; and that Comparable #3 sold in August 2008 for \$1,160,000, or \$414.73 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 submitted descriptive and assessment information for 18 additional equity 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.

Initially, the Board finds that it cannot consider the appellant's 18 additional equity comparables submitted in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill. Admin. Code § 1910.66(c). The Board finds that these additional

comparables are new evidence, and, therefore, they were not considered in the Board's analysis.

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 warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal persuasive because the appraiser has experience in appraising, personally inspected the subject property, reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of review's evidence as it was raw sales data that did not make any adjustments for age, exterior construction, improvement size, improvement type, location, or market conditions. The Board also gave little weight to the sale of the subject in June 2009 for \$220,000. According to the appraiser, the improvement was significantly altered between the purchase date and the lien date of January 1, 2011. Therefore, the Board finds that this sale price is not indicative of the subject's true market value as of January 1, 2011.

Therefore, the Board finds the subject had a market value of \$420,000 for the 2011 assessment year. Since the market value of this parcel has been established, the 2011 Illinois Department of Revenue three year median level of assessment for Class 2 property of 9.49% will apply. 86 Ill. Admin. Code § 1910.50(c)(2)(A). In applying this level of assessment to the subject, the total assessed value is \$39,858, while the subject's current total assessed value is above this amount. Therefore, the Board finds that a reduction is warranted. Since the subject's market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

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: December 20, 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.