



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

APPELLANT: Wayne Drust
DOCKET NO.: 11-23664.001-R-1
PARCEL NO.: 19-07-321-027-0000

The parties of record before the Property Tax Appeal Board are Wayne Drust, the appellant(s); 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: \$7,315
IMPR.: \$15,673
TOTAL: \$22,988**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,650 square foot parcel of land improved with a 68-year old, one-story, masonry, single-family dwelling containing 1,042 square feet of living area, one bath, and a full, unfinished basement. The appellant argues that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant included a copy of one page of the four page settlement statement indicating the subject was purchased on August 2, 2011 for \$64,000. The one page of the settlement statement does not include any information on the involvement of real estate brokers. The petition indicates the property was listed on the

open market by a realtor for one day and was not a transfer between family or related parties. The petition does not indicate if the purchase was sold in settlement of a foreclosure or pending foreclosure.

The appellants submitted a letter asserting that the property was purchased for demolition and redevelopment. They argue that the property was not being inhabited at the time of sale. The appellants submitted assessment information on one property, their current home and argue this shows the subject property is overvalued and over assessed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$22,988. The subject's final assessment reflects a fair market value of \$242,234 or \$166.95 per square foot of living area using the Illinois Department of Revenue's 2011 three year median level of assessment for class 2 property of 9.49%.

In support of the subject's assessment, the board of review submitted descriptions and sales and assessment information on four properties. These properties are described as one-story, frame or masonry, single-family dwellings with various amenities. The properties range: in age from 51 to 57 years; in size from 944 to 1,225 square feet of living area; and in improvement assessments from \$16.88 to \$18.39 per square foot of living area. These properties sold from February to October 2011 for prices ranging from \$240,000 to \$265,000 or from \$200.00 to \$280.72 per square foot of living area. As a result of this analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a letter asserting that the board of review's comparables were not similar to the subject because the subject was not habitable. They referenced a listing agreement and the fact that the gas was shut off, but did not submit any evidence to support this assertion.

After considering the evidence and reviewing the record, the Property Tax Appeal 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002);

Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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. 86 Ill.Admin.Code 1910.65(c).

As to the sale of the subject property, the Board finds the appellants failed to submit sufficient evidence to show that the subject property was uninhabitable during the lien year. The appellant asserted that the subject was not inhabited at the time of purchase and that the gas was shut off; however, the Board finds that mere vacancy and gas being turned off does not render the subject legally uninhabitable. The appellants failed to submit any other evidence to support their position that the subject was uninhabitable.

In addition, the Board finds the appellants failed to submit complete evidence in regard to the sale of the subject to show the sale was an arm's length transaction at market value. Moreover, the board of review submitted data on the sale of four properties that sold during the same time frame as the subject, between February and October 2011, for prices ranging from \$240,000 to \$265,000 or from \$200.00 to \$280.72 per square foot of living area. In comparison, the subject's sale in August 2011 for \$64,000 or \$61.42 per square foot of living area is significantly below the market range. Conversely, the subject's assessment reflects a market value of \$242,234 or \$232.47 per square foot of living area which is within the range established by the market. Therefore, the Board finds the appellant's failed to meet their burden in showing the subject is overvalued and 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: May 21, 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.