



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

APPELLANT: Douglas Naal
DOCKET NO.: 11-28804.001-R-1 through 11-28804.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Douglas Naal, 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
11-28804.001-R-1	04-29-100-400-0000	41,410	29,428	\$ 70,838
11-28804.002-R-1	04-29-100-398-0000	38,453	0	\$ 38,453

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is comprised of two parcels of land. Parcel one, identified by permanent index number 04-29-100-400-0000, is improved with a 16 year old, two-story, frame and masonry, single-family dwelling. The subject's improvement size is 3,100 square feet of living area according to the assessor, which equates to an improvement assessment of \$9.49 per square foot of living area. The total assessment of this parcel is \$71,283, which yields a fair market value of \$751,138, or \$242.30 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%.

Parcel two, identified by permanent index number 04-29-100-398-0000, is a lot that is partially adjacent to parcel one. There is no structure situated on this lot and the appellant argued that it should be classified under the Cook County Classification of Real Property Ordinance as a 2-41 property defined as "vacant land under common ownership with adjacent

residence." The appellant failed to provide any evidence that indicates the current classification of this parcel.

The appellant also argued that there was unequal treatment in the assessment process of the subject's land assessment, and that the fair market value of the subject land was not accurately reflected in its assessed value as the bases of this appeal. The evidence also reflected that the appellant was arguing incorrect square footage of the lot sizes.

In support of the equity argument, the appellant submitted descriptive and assessment information for one property suggested as comparable to the subject's parcel one. The comparable is described as a two-story, frame and masonry, single-family dwelling, located next door to the subject property. Additionally, the comparable is 48 years old and has 2,388 square feet of living area. The comparable's improvement assessment is \$12.44 per square foot of living area while its land assessment is \$0.27 per square foot. The comparable also has various amenities. The evidence also reflects that this property was in foreclosure and sold in July 2001 for \$575,000. No additional equity comparables were submitted for parcel one, and no equity comparables were submitted for parcel two.

In support of the market value argument, the appellant submitted sales information for three comparables of vacant lots located in Glenview. The comparables have from 86,931 to 97,424 square feet of land area, while the subject lot is located in Northbrook and contains fifty percent less area. The comparables sold between December 2010 and February 2012 for \$250,000 to \$300,000, or \$2.57 to \$3.38 per square foot of land area. Moreover, several of the sales comparables were compulsory sales. The evidence reflects that comparables #2 and #3 were bank owned. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

In support of the land square footage argument, the appellant submitted two unsigned plats of survey indicating parcel one contains 43,590 square feet and parcel two contains 43,947 square feet. The borders of the lots and permanent index numbers were handwritten on the plats. According to the assessor, parcel one contains 44,058 square feet and parcel two contains 49,275 square feet.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment for parcel one of \$71,283 was disclosed. In support of the

subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 20 to 52 years; in size from 2,878 to 3,560 square feet of living area; and in improvement assessments from \$10.45 to \$14.05 per square foot of living area. The comparables have a land assessment per square foot of \$0.95, as does the subject property. The comparables also have several amenities. No evidence was submitted in support of parcel two. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated that the subject's land square footage is overstated. He also argued that the board of review's comparables are not located on the same block as the subject property and, in fact, are located in Glenview. He also indicated that the square footage of his home is overstated as well. Finally, the appellant argued that the subject's lot sizes should be combined when comparing them to similar properties and that parcel two should be reclassified as Class 2-41. The appellant provided additional evidence as follows: A signed plat of survey from June 2010 with differing permanent index numbers that those at issue in this appeal; a copy of a prior Property Tax Appeal Board decision identified by docket no. 10-27947.001-R-1, which references permanent index number 04-29-100-291, which the appellant indicates was later subdivided into 04-29-100-398 and 04-29-100-399, the latter of which is not a subject of this complaint; and a summary of previous comparables as well as updated assessment evidence.

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.

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.

In addressing the appellant's market value argument, the Board finds that several of the appellant's sales comparables are "compulsory sales." A "compulsory sale" is defined as:

(i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 961 N.E. 2d 794, 802 (2d Dist. 2011) (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill. App. 3d 207, 211 (2d Dist. 1979)).

However, the Illinois General Assembly recently provided very clear guidance for the Board with regards to comparable compulsory sales. Section 16-183 of the Illinois Property Tax Code states that, "The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer." 35 ILCS 200/16-183. Prior to becoming law, this new section of the Property Tax Code was a part of Senate Bill 3334 of the 96th General Assembly.

Section 16-183 uses the verb "shall" and, therefore, the Board is statutorily required to consider the sales comparables

submitted by the appellant that were compulsory sales. See Citizens Org. Project v. Dep't of Natural Res., 189 Ill. 2d 593, 598 (2000) (citing People v. Reed, 177 Ill. 2d 389, 393 (1997)) ("When used in a statute, the word 'shall' is generally interpreted to mean that something is mandatory.").

The Board finds that none of the comparables suggested as comparable to parcel two were similar to the subject in location or size. As such, the Board finds that the appellant has not met the burden of a preponderance of the evidence, as there is no range of sales comparables with which to compare the subject's parcel two. Additionally, only one sale comparable was provided for parcel one. Therefore, the Board finds the subject is not overvalued, and a reduction in the subject's assessment is not warranted based on the sales comparables submitted by the appellant.

The appellant contends unequal treatment in the subject's land 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 appellant submitted one equity comparable for parcel one, and no equity comparables for parcel two. The assessment data was incomplete on the appellant's grid sheet for the appellant's three vacant land comparables. Furthermore, the board of review's equity comparables for parcel one support the land assessment indicated by the assessor. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as the appellant failed to provide a range of equity comparables with which to compare the

subject. Therefore, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

The Board additionally finds that the appellant raised the issue of improvement square footage on rebuttal and provided no evidence in support of the assessor's incorrect square footage, therefore, the Board finds the improvement square footage to be 3,100 square feet of living area.

With respect to the incorrect land square footage, the Board further finds that the survey plats submitted by the appellant need to be updated with the current parcel identification numbers, as it is impossible for this Board to determine accurate boundaries of the subject lots. The plats submitted by the appellant have handwritten permanent index numbers on them which are not certified as true and accurate by the surveyor.

As a final point, regarding the classification of parcel two, no recorded deed was provided by the appellant to indicate common ownership of the subject parcels. No affidavit was submitted by the appellant attesting to common ownership, while the plats reflect that parcel two could be an irregularly shaped yard or a parcel intended to be sold and developed. Additionally, neither party to this appeal provided any evidence as to the current classification of parcel two, which could include a printout from the assessor's website or data card from the assessor's office.

For the reasons stated above, based on the evidence contained in this record, the Board finds that no reduction in assessment 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.



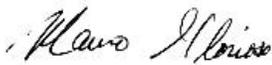
Chairman



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.