



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

APPELLANT: Thomas MacAdam  
DOCKET NO.: 10-21043.001-R-1  
PARCEL NO.: 14-30-223-172-0000

The parties of record before the Property Tax Appeal Board are Thomas MacAdam, the appellant; 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: \$ 19,414  
IMPR: \$ 60,768  
TOTAL: \$ 80,182**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 2,489 square feet of land, which is improved with a seven year old, three-story, frame and masonry, single-family townhouse. The subject's improvement size is 3,252 square feet of living area, which equates to an improvement assessment of \$25.11 per square foot of living area. The board of review argues that the subject property contains 4,086 square feet of living area. Its total assessment is \$96,721, which yields a fair market value of \$1,081,890, or \$332.68 per square foot of living 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 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. These comparables are all located in the same development as the subject property. The comparables are described as three-story, frame and masonry, single-family townhomes. Additionally, the comparables have from 2,353 to 3,224 square feet of living area, and have improvement

assessments ranging from \$17.12 to \$18.87 per square foot of living area. The comparables also have several amenities.

In support of the market value argument, the appellant submitted descriptive and sales information for one sale comparable. The comparable is described as a three-story, frame and masonry, single-family townhome. Additionally, the comparable is ten years old, and has 2,353 square feet of living area. The comparable sold in April 2011 for \$565,000, or \$240.12 per square foot of living area, including land. The appellant also noted that comparable #1 is a pending sale. 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 \$101,071 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. These comparables are located within the same subarea as the subject property. The comparables are described as three-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from two to seven years; in size from 3,064 to 4,173 square feet of living area; and in improvement assessments from \$19.92 to \$23.43 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that Comparable #2 sold in May 2008 for \$895,850, or \$292.38 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant argued that the square footage of his property is not accurately reflected in the assessor's records. He pointed out, in the record, architect drawings of the subject property, outlining that the subject property contains 3,252 square feet of living area. He also had John Krembs, a registered professional engineer testify on his behalf as to the validity of the drawings. Due to this error, the appellant argued that the board of review's comparables should not be considered due to square footage.

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.

As to the square footage argument, the appellant submitted professional architect drawings and had a licensed architect testify on his behalf regarding the validity of the drawings. Therefore, the Board finds that the subject property contains 3,252 square feet of living area.

As to the market value argument, the Board finds that Comparables #2 submitted by the appellant was similar to the subject in location, size, style, exterior construction, features, and age. 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. Comparable #1 was merely a pending sale and could not be considered as a sale. Therefore, the Board finds the subject is not overvalued, and a reduction in the subject's assessment is not warranted based on the sales comparable submitted by the parties.

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 met this burden.

The Board finds that Comparables #1, #3, and #4 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. 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 \$17.12 to \$18.87 per square foot of living area. The subject's improvement assessment of \$25.11 per square foot of living area is above 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's improvement assessment is not equitable, and a reduction in the subject's 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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 21, 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.