



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

APPELLANT: Michael Tempest  
DOCKET NO.: 10-27378.001-R-1  
PARCEL NO.: 05-27-113-005-0000

The parties of record before the Property Tax Appeal Board are Michael Tempest, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; 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:** \$ 20,700  
**IMPR.:** \$ 99,495  
**TOTAL:** \$ 120,195

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is an 86 year-old, two-story dwelling of frame and masonry construction containing 3,284 square feet of living area. Features of the home include a partial unfinished basement, air conditioning and three fireplaces. The property has a 12,000 square foot site and is located in New Trier Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$900,000 as of January 1, 2010. The appraisal report was based on a paired-comparison analysis with three sales comparable properties. The report does not include information on the date of these sales. Instead, the report discloses "n/a" for date of sale and "unknown" for prior sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,195. The subject's assessment reflects a market value of \$1,344,463, or \$409.40 per square foot of living area including land, when applying the 2010 three-year average median level of assessment of 8.94% for class 2 property as determined by the Illinois Department of Revenue (86 Ill.Admin.Code §1910.50(c)(2)).

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

#### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Rules of the Board state that for an argument based on overvaluation, market value may consist of an appraisal or of "documentation of not fewer than three **recent** sales..." [emphasis added] 86 Ill.Admin.Code §1910.65(c)(1)&(4). The appraisal report was based on three sales but without providing the dates of those sales. Without information on the sale dates of the comparable properties used by the appraiser, the Board finds that the sales comparisons, and the appraisal based on them, merit little weight. See Marshall Field's-State Street v. Illinois Property Tax Appeal Board, 2014 IL App (1<sup>st</sup>) 11-2574-U.

Based on the evidence submitted, the Board finds a reduction in the subject's assessment is not justified.

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.

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Chairman



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Member



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Member



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Acting Member



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Member



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Acting 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: November 20, 2015



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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.