



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

APPELLANT: Brandon Wittmeyer  
DOCKET NO.: 10-34646.001-R-1  
PARCEL NO.: 16-15-220-041-0000

The parties of record before the Property Tax Appeal Board are Brandon Wittmeyer, the appellant, by attorney Leonard Schiller of Schiller Strauss & Lavin PC 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:** \$4,375  
**IMPR.:** \$1,738  
**TOTAL:** \$6,113

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 consists of a two-story multi-family dwelling of masonry construction with 2,620 square feet of living area. The dwelling is 109 years old and features a full

unfinished basement. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 22, 2009 for a price of \$35,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,113. The subject's assessment reflects a market value of \$61,130 or \$23.33 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

The board of review also submitted a list of 20 sales; however, no information regarding the characteristics of the properties was submitted for analysis.

The appellant submitted a rebuttal brief critiquing the board of review's submission.

#### **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 Board finds the best evidence of market value to be the board of review's comparables #1 and #4. These comparables were most similar to the subject in location, size, features and were also similar multi-family dwellings that were "boarded up" as

depicted in the board of review's photographic evidence. These comparables also sold more proximate in time to the January 1, 2010 assessment date at issue than did the subject's July 2009 sale. The best comparables sold for prices of \$258,000 and \$300,000 or \$114.16 and \$116.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$61,130 or \$23.33 per square foot of living area, including land, which is below the market values established by the best comparable sales in this record. The Board gave less weight to the remaining comparables submitted by the board of review due to their dissimilar condition of not being "boarded up", when compared to the subject. The Board also gave less weight to the board of review's list of 20 sale properties, as the information submitted did not include property characteristics necessary when analyzing these properties' comparability to the subject. The Board gave less weight to the subject's sale due to its occurrence 5 months prior to the January 1, 2010 assessment date at issue. In addition, the appellant claims that the property was listed by a realtor for one and one-half years; however, the settlement statement submitted by the appellant discloses no broker commission was paid. The appellant's lack of marketing evidence regarding the subject's sale calls into question the circumstances of the sale and does not aid in establishing whether the sale was an arm's length transaction. The Board further finds the subject's sale price does not appear to mimic the real estate market within the subject's neighborhood depicted by the board of review's evidence. Based on the lack of information regarding the circumstances surrounding the subject's sale, the Board finds the appellant did not demonstrate the subject's sale had the elements of an arm's length transaction and 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: February 19, 2016



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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.