



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

APPELLANT: Timothy E Devereux
DOCKET NO.: 11-20660.001-R-1
PARCEL NO.: 16-18-329-027-0000

The parties of record before the Property Tax Appeal Board are Timothy E Devereux, the appellant, by attorney Dennis F. Esford, of Tressler LLP 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: \$ 4,932
IMPR.: \$72,214
TOTAL: \$77,146**

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 2011 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 88 year-old, two-story dwelling of masonry construction containing 6,553 square feet of living area. Features of the home include a full unfinished basement and a four-car garage. The property has a 6,165 square foot site and is located in Oak Park Township, Cook County. The

property is a Class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five suggested equity comparables with sales data on comparables #1 and #3. Three of these comparables are listed in the appellant's Grid Analysis; two additional comparables are disclosed in supporting documents in the appellant's evidence. The appellant also disclosed data on the 1988 sale of the subject for the price of \$243,000. The appellant also submitted evidence he submitted in an appeal to the Cook County Board of Review, wherein he argued that the property characteristics in the board of review's evidence of the subject were incorrect and that a property adjacent to the subject diminished the market value of the subject. The appellant included black-and-white photocopied photographs of the adjacent property. No further information was submitted regarding the market value of the subject. The property characteristics the appellant listed on the Grid Analysis of this appeal to the Board contain the same land size, exterior construction, age, and living area size as the evidence submitted by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,146. The subject property has an improvement assessment of \$72,214, or \$11.02 per square foot of living area. The subject's assessment reflects a market value of \$812,919, or \$124.05 per square foot of living area including land, when applying the 2011 three-year average median level of assessment for Class 2 property of 9.49% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on two suggested equity comparables.

Conclusion of Law

The Board finds the appellant's argument that a property adjacent to the subject diminished the market value of the subject is without merit. The appellant failed to submit evidence in support of this contention beyond conclusory statements and illegible photographs that purport to display the condition of the adjacent property. Moreover, the appellant failed to support his conclusion of diminished market value through the use of market data and analysis.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the appellant's comparable #2, and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$10.11 to \$11.38 per square foot of living area. The subject's improvement assessment of \$11.02 per square foot of living area falls within the range established by the best comparables in this record. The evidence submitted by the appellant contained the same key property characteristics of the subject submitted by the board of review. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

The appellant also 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 that the appellant failed to submit evidence of "not fewer than **three recent** [emphasis added] sales of suggested comparable properties..." 86 Ill.Admin.Code §1910.65(c)(4). The appellant submitted only two sales comparables, from 1996 and the other from 2002. These sales were neither recent nor sufficient in number to establish a range of comparables. Based

on this evidence, the Board finds a reduction in the subject's assessment based on an overvaluation argument 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.

Chairman



Member

Member



Member

Acting Member



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: January 22, 2016



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.