FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Orlando Coryell
DOCKET NO.: 11-25728.001-R-1 through 11-25728.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Orlando Coryell, the appellant(s); 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-25728.001-R-1	18-04-303-023-0000	3,451	38,037	$41,488
11-25728.002-R-1	18-04-303-003-0000	1,479	0	$1,479

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 (Board) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels of land totaling 4,760 square feet and improved with an 89-year old, two-story, frame, single-family dwelling containing 2,156 square feet of living area. The property is located in Lyons Township, Cook

County. The subject is classified as 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The petition contends inequity as the basis of the appeal. However, the appellant submitted evidence addressing both the subject's assessment and market value.

In support of the equity argument, the appellant submitted two equity comparables. These comparables are located within six blocks of the subject and are described as one and one-half or two-story, frame, single-family dwellings containing 2,936 to 2,280 square feet of living area. They have improvement assessments of $10.82 and $18.00 per square foot of living area.

In support of the market value argument, the appellant submitted recent sales information on comparable #2. This property sold in December 2010 for $545,000 or $239.03 per square foot of living area. The appellant also listed an offer for comparable #1 at $935,000.

The appellant submitted articles regarding appraisals challenges, the median level of home prices in West Cook, and a history of home values up to 2010. The appellant also included copies of several years of tax bills for the subject, a copy of several pages from the subject's home insurance policy listing a replacement cost for the subject, and a residential property disclosure report. The appellant included a computer printed of Marshall Swift Boeckh Replacement Cost. Finally, the appellant included a 2004 report from an architect and engineering company listing the problems with the subject's foundation. The report lists the subject as below average.

The appellant's brief argues that appraisals do not mirror the market and can be inconsistent. The appellant argues that using the replacement cost, as provided by the insurance company, is the most accurate way of valuing the subject property. The brief lists the characteristics of the subject in developing the replacement cost. In addition, the appellant's brief asserts that the subject's below average condition would affect the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $50,948 with an improvement assessment of $47,497 or $22.03 per square foot of living area. The subject’s total assessment reflects a market value of $536,860 or $249.00 per square foot of living area using the Illinois Department of Revenue’s 2011

three-year median level of assessment of 9.49% for class 2 properties.

In support of its contention of the correct assessment the board of review submitted four equity comparables with sales information on one of these comparables.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables are in better condition. The appellant also asserted that the difference in the sale price between the appellant's sale comparable and the board of review's sale comparable is only 1.1%, however, the improvement assessments differ by 30%.

At hearing, the appellant, Orlando Coryell, testified that the subject is located on two parcels. He argued that the assessor falsely lists the improvement on only one parcel which is detrimental to its market value.

Mr. Coryell testified that the subject's assessment increased between 2010 and 2011 while neighboring homes received a reduction in their assessment. He argued that the assessment placed on the subject reflects a market value that is 37% more than the cost to rebuild the subject based on the subject's insurance policy.

Mr. Coryell argued that appraisals are inconsistent in estimating market values. He argued again that similar houses have reduced assessments while the subject was not reduced. Mr. Coryell than described the properties located on his block that were listed in his evidence as *Exhibit X*. Mr. Coryell submitted into evidence *Appellant's Hearing Exhibit #1*, a photograph of the subject and two neighboring houses.

The appellant described comparable #2 at its environs. He testified that comparable #1 which was listed for sale at the time of the evidence submission sold shortly after in 2013 for $825,000. Mr. Coryell described this house.

Mr. Coryell again argued that the best way to value the subject was to use the replacement cost the subject is insured for. He opined this was an accurate way to value the property. He testified that his insurance company uses Marshall Swift Valuation to determine the cost to replace. Mr. Coryell acknowledged that he does not have an appraisal license, has not taken any appraisal classes, and that he does not know if any entrepreneurial profit or indirect costs were included in the

replacement cost. He testified that the insurance policy lists the characteristics that determined the cost schedule used by the insurance company.

Mr. Coryell testified that the subject suffers from foundation problems and water leakage. He testified that an engineer came and inspected the subject to determine the problems and that a report was developed to explain the problems with the subject. He testified that he has added some support beams, but that the cost to repair is too great to do anything else. He testified that he continues to get cracks in his foundation. Mr. Coryell described how the foundation affects the interior of the subject.

The board of review's representative, Isreal Smith, argued that the appellant's petition contends only assessment equity. He argued that the four equity comparables submitted by the board of review are similar to the subject and assessed at a value higher than the subject.

In response to questions by the appellant, Mr. Smith testified that he does not know if any of the comparables had been remodeled. He also testified that he did not know how the assessor determined condition for these properties. Mr. Smith testified that only comparable #2 sold.

In rebuttal, Mr. Coryell testified that all the comparable properties have been remodeled and are in better condition than the subject. He argued these properties are not comparable to the subject and that the subject is not in average condition, but in below average.

In response to questions by the board of review, Mr. Coryell testified he went to the village offices and asked to see the permit information on each of the board of review's comparables. He testified comparable #1 had a two-story addition in 2004 along with an elevator, comparable #2 had a one-story addition in 1994, comparable #3 had an addition in 1979 which added one-third to that properties footprint, and that comparable #4 had a 2011 addition. He further testified that the subject property had no permits pulled for any additions.

Conclusion of Law

The board of review argued that the appellant based his appeal only on lack of uniformity based on section 2d of the Board's

Residential Appeal form. The Board does not find this argument persuasive. Section 16-180 of the Property Tax Code uses the phrase "in the petition," but does not define what constitutes the "petition." In other words, does the "petition" include just the Board's Residential Appeal form, or does it also include any legal brief submitted by the appellant, or any evidence submitted by the appellant?

> The cardinal principle of statutory interpretation is that the court must effectuate legislative intent. The best indicator of legislative intent is the statutory language. The court should consider the statute in its entirety, keeping in mind the subject it addresses and the legislature's apparent objective in enacting it. A reviewing court's inquiry, however, must always begin with the language of the statute itself, which is the surest and most reliable indicator of the legislature's intent. When the language of a statute is clear, it must be applied as written without resort to further aids or tools of interpretation. If statutory language is plain, the court cannot read into the statute exceptions, limitations, or conditions that the legislature did not express. Only when the meaning of the statute cannot be ascertained from the language itself may a court look beyond the language and resort to aids for construction.

Bd. of Educ. of Marquardt Sch. Dist. No. 15 v. Reg'l Bd. of Sch. Trustees of Du Page Cnty., 2012 IL App (2d) 110,360 (2d Dist. 2012) (citations omitted).

The word "petition" as it is used within the context of Section 16-180 is ambiguous, and the Board must construe the term using the principals of statutory construction described in Marquardt. When looking to the legislative history of Section 16-180, the meaning of the word "petition" as it is used in that section becomes clear.

Section 16-180 was amended by Public Act 93-248, which added the sentence, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." H.B. 2567, 93rd Gen. Assemb., Reg. Sess. (Ill. 2003) (enacted). During debate in the House of Representatives, the chairman of the House Revenue Committee at the time, Representative Molaro, stood in support of the bill, and stated as follows:

> So, all this Bill says, when you go to PTAB and you want your taxes reduced and you say these are the seven reasons, then when you go to PTAB to argue it you stick with those seven reasons. You shouldn't be able to surprise the assessor and surprise the other taxpayers. This isn't that type of thing. We're not looking for surprises. It should all be laid out. We should see what it is. And if you lay it out and you weren't fairly assessed you should get the reduction. That's the American way. And I urge an "aye" vote.

93rd Gen. Assemb., 35th Legis. Day, H. of Reps., Floor Debate on HB 2567 (statements by Representative Molaro). Representative Molaro was also a chief co-sponsor of HB 2567.

According to the legislative debate regarding HB 2567, it seems clear that the intention of the added sentence was to prevent the adversarial party from being surprised with a new or different argument made while at the Board. However, no one stated during debate that a particular box must be checked on a particular form for an argument to be properly before the Board.

Based on the foregoing discussion, the Board finds that the legislative intent in adding the sentence to Section 16-180 via Public Act 93-248 was to avoid a surprise argument. Thus, it appears the word "petition" as used in Section 16-180 may include everything submitted by the appellant, since everything would be available to the board of review, and it could prepare a proper defense based on the appeal form, brief, evidence, or any other documentation submitted by the appellant. With the ability to prepare a proper defense, the board of review can hardly say it was surprised at hearing by the market value argument made by the appellant. Therefore, the Board finds that the appellant made both equity and a market value arguments.

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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gives no weight to the appellant's argument that the replacement cost is the appropriate way to value the subject. The appellant acknowledged that he used the insurance company's replacement cost and that he does not know everything that was included in this cost. Moreover, the Board finds the replacement cost is not a complete cost approach to value.

The Board finds the best evidence of market value to be the appellant’s sales comparables and the board of review's sales comparable. These properties sold between May 2010 and mid 2013 for prices ranging from $545,000 to $825,000 or from $239.03 to $280.99 per square foot of living area. In comparison, the appellant's assessment reflects a market value of $536,860 or $249.00 per square foot of living area which is within the range established by the comparables. However, the Board finds that the subject is in below average condition and that the comparables are in superior condition. Based on the record and after adjustments to the comparables, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified. Once this reduction is applied, the Board finds the subject is equitably assessed.

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

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: July 24, 2015

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.