



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

APPELLANT: Raymond/Terry Garcia
DOCKET NO.: 11-27626.001-R-1
PARCEL NO.: 04-09-404-031-0000

The parties of record before the Property Tax Appeal Board are Raymond/Terry Garcia, 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:

LAND: \$ 12,675
IMPR.: \$ 23,083
TOTAL: \$ 35,758

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 consists of a 13,000 square foot parcel of land improved with a two-story, frame, single-family dwelling containing 1,884 square feet of building area. The property is located in Northbrook, Northfield Township, Cook County. The

subject is classified as 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity and overvaluation as the bases of the appeal. In support of this argument the appellant submitted four equity comparables. The properties are described as two-story, frame or frame and masonry, single-family dwellings. They range: in age from 55 to 62 years; in size from 1,800 to 1,984 square feet of living area; and in improvement assessment from \$15.75 to \$16.67 per square foot of living area. Comparable #4 sold in January 2009 for \$315,000 or \$159.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,551 with an improvement assessment of \$32,876 or \$17.45 per square foot of building area. The subject's total assessment reflects a market value of \$479,989 or \$254.77 per square foot of living area using the Illinois Department of Revenue's 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. The properties are described as two-story, frame and masonry, single-family dwellings. They range: in age from 52 to 62 years; in size from 1,806 to 1,988 square feet of living area; and in improvement assessment from \$17.21 to \$20.82 per square foot of living area. These properties sold from July 2008 to July 2009 for prices ranging from \$400,000 to \$645,000 or from \$217.63 to \$324.45 per square foot of living area.

At hearing, the appellant, Ms. Garcia, argued that the comparable properties are nicer than the subject property, but are assessed lower than the subject. She presented *Appellant's Hearing Exhibit #1*, an aerial photograph of the subject property and neighboring properties. She testified that the subject is a frame dwelling while three of the comparables are frame and masonry. Ms. Garcia presented *Appellant's Hearing Exhibit #2*, a copy of two photographs showing the subject is stucco construction and frame construction. She testified that the property was originally stucco construction, but that the prior owner added cedar siding directly on top of the stucco to create a frame dwelling.

Ms. Garcia argued that comparable #4 supports a reduction for the subject property. She pointed out this property sold in January 2009 for \$315,000. She then argued that the subject

property is actually over 90 years old and not 45 years old. In support of this she presented *Appellant's Hearing Exhibit #3*, a copy of a letter from the Northfield Township Assessor stating the subject existed since 1920. She argued that that comparable #4 is new than the subject and sold for less than the value the assessor has placed on the subject.

The board of review's representative, Elly Drake, argued that the board of review's comparables support the subject's assessment. She argued the comparables are similar to the subject in size and age. She argued that the sale of the appellant's comparable #4 was not an arm's length transaction because it was sold in lieu of foreclosure. The board of review presented *Board of Review's Hearing Exhibit #1*, a copy of recorder of deeds web page disclosing that a "lis Pendens" was filed on this property before it sold.

Mr. Garcia argued that the board of review's comparables are frame and masonry which are better quality than the subject and more desirable. She argued that they should have a higher value than the subject. She asserted that the subject is just cedar siding over stucco and not as desirable as the frame and masonry dwellings. Ms. Garcia also argued that the subject's location is not as desirable due to the village hall and the commuter parking lot located behind the subject.

Conclusion of Law

The appellant 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 parties presented a total of eight equity comparables. The Board finds all the comparables similar to the subject in varying degrees. These comparables had assessments from \$15.75 to \$20.82 per square foot of living area. In comparison, the

subject's assessment of \$17.45 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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

As to the subject's age, the Board finds the appellant submitted sufficient evidence to show the subject is older than that listed by the county.

The parties presented a total of five sales comparables. The board of review argued that the appellant's sale comparable should not be considered.

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Board is statutorily required to consider compulsory sales of comparable properties.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review's comparables #2 and #4. These properties sold between January and July 2009

for prices ranging from \$315,000 to \$520,000 or from \$159.41 to \$267.21 per square foot of living area. The subject's assessment reflects a market value of \$254.77 per square foot of living area which falls at the high end of the range established by the best comparables in this record. The Board further finds that based on the age and construction quality of the subject, the subject value should be at the lower end of the range established by the comparables. Based on this 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.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

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 23, 2015

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.