



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

APPELLANT: Raymond Dignan  
DOCKET NO.: 11-29000.001-R-1  
PARCEL NO.: 27-08-100-040-0000

The parties of record before the Property Tax Appeal Board are Raymond Dignan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$ 9,837  
**IMPR.:** \$ 60,153  
**TOTAL:** \$ 69,990

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 improved with a 43-year old, two-story, single-family, frame and masonry dwelling containing 3,264 square feet of building area. It contains four bedrooms, two full and one half-baths, a full, unfinished basement, and a four-car garage.<sup>1</sup> The property is situated on 12 acres. There is also a

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<sup>1</sup> The property characteristics were taken from the appellant's appraisal as it was inspected by the appraiser. The living area varies slightly from the board of review's description.

barn on the property. The subject is located in Orland Township, Cook County. The property is a class 2-78 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 \$300,000, or \$91.91 per square foot, including land, as of January 1, 2011. The appraiser indicated that although there was a transfer of the subject property in November 2011 for \$825,000, this was a court-ordered sale based on a contract negotiated in 2005. To reach his value conclusion, the appraiser solely relied on the sales comparison approach to value. His seven suggested comparables sold from January 2010 through December 2010 for prices ranging from \$250,000 to \$399,900, or \$99.23 to \$246.27 per square foot, including land. The comparables are located in Orland Park, Lemont, and Palos Park while the subject is located in Orland Park. Five of the comparables are located more than four miles away from the subject property. They vary greatly in square footage of living area from the subject as they contain between 1,608 and 3,138 square feet of living area. The appraiser made large gross adjustments to the suggested comparables as they ranged from 23.7% to 54.0%. The appraiser indicated that the site value is estimated at 30% of the total value, and that he considered additional acreage to be additional recreational space. The appraiser also indicated that he considered 4 of the subject's 12 acres to be located in a flood plain. No additional evidence was provided for either of these assertions.

In the appraiser's grid comparison, he used a value of 6 acres for the subject property, when it is situated on a 12-acre site. While the suggested comparables ranged in land size from 0.25 to 1.75 acres, the appraiser made the identical upward adjustment of \$25,000 to each comparable. The appraiser indicated that these sales were chosen as there were no closer sales of properties on similar parcels.

After making large gross adjustments, the appraiser valued the comparables between \$94.33 and \$286.07 per square foot, including land. The appraiser valued the subject at \$91.91 per square foot, including land, well below the range for either the adjusted or unadjusted comparables contained in the appraisal. Based on this evidence, the appellant request a reduction in the subject's market value to \$91.91 per square foot, including land.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$69,990. The subject's assessment reflects a market value of \$737,513,361 or \$225.95 per square foot of living area, including land, when applying the 2011 three year median level of assessment 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 three equity comparables, each containing

sales data. The properties sold from June 2010 through August 2011 for prices ranging from \$620,000 to \$670,000, or from \$173.23 to \$195.73 per square foot, including land. The comparables are located in Orland Park and contain between 3,423 and 3,579 square feet of living area. It should be noted that the board of review indicated there was a transfer of the subject property in 2011 for \$825,000, with no further evidence.

#### 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 his burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board gives no weight to the 2011 transfer of the subject property for \$825,000 as this was a court-ordered sale that was originally negotiated in 2005.

The Board also does not find the appraisal conclusion submitted by the appellant to be persuasive as the appraiser valued the subject property well below his adjusted sale comparables. His adjusted comparables ranged in market value from \$94.33 to \$286.07 per square foot, including land. The subject has a current market value of \$225.95 per square foot while the appraiser suggested a market value of \$91.91 per square foot, including land, which is below the value suggested by the sale comparables. The appraiser also failed to appropriately adjust for the subject's 12 acres of land. It contained no support the contention that four acres of the subject's land are located in a flood plain, and that the additional acreage was "recreational space".

Additionally, many of the adjustments made by the appraiser in the sales comparison approach were excessive, as his comparables were not similar to the subject in location or size. There are appraisal guidelines regarding adjustments found in the U.S. Housing and Urban Development Handbook. U.S. Housing and Urban Development Handbook 4150.2, Appendix D, D-31 (the "HUD Handbook"). These guidelines state that a line item adjustment should not exceed 10.0%, that a net adjustment should not exceed 15.0%, and that a gross adjustment should not exceed 25.0%. Id. Specifically, the suggested comparables ranged in gross adjustments from 23.7% to 54.0%. As no weight is given to the appraisal conclusion, the Board will review the 10 unadjusted comparables submitted by the parties.

The Board finds that the board of review's comparables #1, #2 and #3 are most similar to the subject in location, design, and square footage of living area. These unadjusted sale comparables

range in sale price from \$173.23 to \$195.73 per square foot, including land. The subject's assessment reflects a market value of \$225.95 per square foot of living area, including land, which is above the range of the best comparables contained in the record. However, the Board notes that the subject property has a site containing 12 acres of land. The best comparables contain between 0.25 and 0.50 acres of land. Therefore, after considering adjustments for the similarities and the differences in the comparables as compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction in the subject's assessment is not warranted.

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



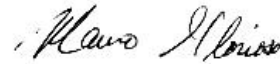
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DISSENTING: \_\_\_\_\_

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: March 18, 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.