



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

APPELLANT: Tom Weidenmiller, Sr.
DOCKET NO.: 11-29409.001-R-1
PARCEL NO.: 10-33-433-055-0000

The parties of record before the Property Tax Appeal Board are Tom Weidenmiller, Sr., the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$10,296
IMPR.: \$52,132
TOTAL: \$62,428

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 two-story dwelling of masonry construction. The dwelling is approximately 69 years old and has 2,418 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 10,560 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-06 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 \$600,000 as of October 23, 2009. The appellant also submitted a "limited appraisal/update" estimating the subject property had a value between \$500,000 and \$515,000 as of May 10, 2011. The original appraisal contained four comparable sales that sold from March 2007 to September 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,428. The subject's assessment reflects a market value of \$624,280 or \$258.18 per square foot of living area, including land, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted four comparable sales that sold from February 2010 to July 2010 for prices that ranged from \$606,000 to \$738,500 or from \$188.54 to \$272.06 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

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 considered the appraisal submitted by the appellant and four comparable sales submitted by the board of review. The Board gave less weight to the appellant's appraisal due to the fact that the appraisal relied on dated sales that occurred from 1½ to over three years prior to the effective date of the appraisal. The appellant used an appraisal that was submitted as the basis of an appeal for the prior year. That appraisal had an effective date of December 10, 2009 and a market value of \$600,000. For the current appeal, the appellant's appraiser submitted a cover letter that the appraiser referred to as a "limited appraisal/update." According to the appraiser, the appraisal had a new effective date of May 10, 2011 and a new opinion of value that ranged from \$500,000 to \$515,000. The appraiser stated that his review led him to conclude that market conditions had declined since December 10, 2009 by 15% to 18%. The appraiser did not present any new sales or any other documentation in support of this claim. The Board finds the appraiser presented an analysis that was not supported by any evidence in the record. As a result, the Board has examined the

raw sales used in the appraisal and the comparable sales submitted by the board of review.

The Board finds the best evidence of market value in the record to be two of the comparable sales submitted by the board of review. Comparables #2 and #4 sold in May and June 2010 for prices of \$700,000 and \$606,000 or \$272.06 and \$259.86 per square foot of living area, land included, respectively. The Board finds that board of review comparables #2 and #4 were very similar to the subject in design, age, living area and features and they sold more proximate to the assessment date than the sales utilized in the appellant's appraisal. The subject's assessment reflects a market value of \$258.18 per square foot of living area, land included, that is below the best evidence of market value in the record. Based on this evidence, the Board finds 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.

Mario Alvares

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.