



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

APPELLANT: Daisy Critchett
DOCKET NO.: 12-24748.001-R-1
PARCEL NO.: 24-27-401-018-0000

The parties of record before the Property Tax Appeal Board are Daisy Critchett, 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 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: \$20,869
IMPR.: \$23,589
TOTAL: \$44,458

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 2012 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 residential and commercial improvements. The residential improvement is a 79 year-old, one and one-half-story dwelling of frame construction. The parties differed as to the size of the living area. Features of the home include a full unfinished basement. The commercial improvement is a 28 year-old, one-story building used for office space and truck repair. Features of the building include three overhead drive-in doors and a washroom. The parties differed as to the size of the building. The parties also differed as to the size of the site. The property is located in Worth Township, Cook

County. The residential improvement is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance; the commercial improvement is a Class 5 property.

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 \$110,000 as of December 29, 2011. The appraisal disclosed the residential improvement contained 1,829 square feet of living area and the commercial improvement contained 2,707 square feet of building area. The appraisal analyzed the subject by the sales comparison approach for the residential and commercial buildings, and for the land only. The appraiser disclosed that he was unable to find comparable properties with both residential and commercial identities. The appraisal provided three residential sales without quantitative and qualitative adjustments and without property characteristics, such as size of the residential improvements. The appraisal also provided four sales of commercial comparables, but disclosed they were dissimilar to the subject and would require significant adjustments. The appraisal did not provide quantitative and qualitative adjustments to these four commercial comparables. As to the land only, the appraisal disclosed the site contained 25,000 square feet of land. The appraisal provided seven active listings and four sales that sold from October 2009 through November 2011 for prices ranging from \$1.02 to \$9.68 per square foot of land. The appraiser opined the land's market value was \$4.50 per square foot. The appellant requested a total assessment reduction for the entire subject property to \$11,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,034. Of this total, the residential improvement including land was assessed at \$8,213, and the commercial improvement including land at \$37,821. The residential improvement's assessment including land reflects a market value of \$82,130 when applying the 2012 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The commercial improvement's assessment including land reflects a market value of \$151,284 when applying the 2012 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance. The land without the improvements included was assessed at \$22,445 for the combined residential and commercial portions of the site (prorated at 43.00% for the residential land and at 57.00% for the commercial land).

The board of review disclosed the residential improvement contained 2,926 square feet of living area and the commercial improvement contained 2,568 square feet of building area. In support of its contention of the correct assessment for the residential improvement, the board of review submitted information on four unadjusted suggested equity comparables. They ranged from 2,512 to 3,360 square feet of living area, or from \$3.56 to \$7.08 per square foot of living area. For the

commercial improvement, the board of review submitted information on five unadjusted suggested sales comparables that sold from 2007 through 2011. They ranged from 1,100 to 3,640 square feet of building area, or from \$35.77 to \$183.93 per square foot.

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

The Board finds, for the purposes of this appeal, that the residential improvement contained 1,829 square feet of living area and the commercial improvement contained 2,707 square feet of building area because the appraisal included measurements of the buildings. The Board also finds the site contained 25,000 square feet of land because the appraisal disclosed the appraiser measured the site.

Regarding the residential improvement, the Board finds the appraisal lacked sufficient qualitative and quantitative data and analysis. The appraisal provided five residential sales without quantitative and qualitative adjustments and without sufficient property characteristics, such as size of the residential improvements. The board of review also did not disclose recent sales data on the four residential comparables it submitted. The appellant contended that the market value of the subject property is not accurately reflected in its assessed valuation. Rules of the Property Tax Appeal Board provide that "the contesting party must provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." 86 Ill.Admin.Code §1910.63(b). The Rules also provide that proof of market value should consist of "documentation of not fewer than three recent sales." 86 Ill.Admin.Code §1910.65(c)(4). Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that a reduction in the residential improvement's assessment is justified.

Regarding the commercial improvement, the Board finds the appraisal lacked sufficient qualitative and quantitative data and analysis. The Board accords diminished weight to the appraiser's opinion as to market value of the commercial improvement because the appraisal disclosed that the comparables chosen by the appraiser were "dissimilar to the subject and would require significant adjustments." However, the appraisal did include raw, unadjusted sales data of four comparable properties. The board of review submitted raw, unadjusted sales data on five

comparable properties. After considering the differences and similarities of the subject to the appellant's and board of review's sales comparables, the Board finds the best evidence to be the board of review's comparables #2, #3 and #4. These comparables sold for prices ranging from \$35.77 to \$109.89 per square foot of living area including land. The commercial improvement's assessment of \$37,821 reflects a market value of \$13.97 per square foot of living area including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the commercial improvement's assessment is not justified.

Regarding the land assessment only, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraisal disclosed four recent land sales. The appraiser opined the market value of the land was \$112,500, or \$4.50 per square foot. The Board finds the land had a market value of \$112,500 as of the assessment date at issue. Since market value has been established, the 2012 level of assessment of 10.00% for Class 2 property (prorated at 43.00%) and the level of 25.00% for Class 5 property (prorated at 57.00%) under the Cook County Real Property Assessment Classification Ordinance shall apply.

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.

Mark Allison

Chairman

[Signature]

Member

Robert Hoffmann

Member

Member

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: May 20, 2016

[Signature]

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.