



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

APPELLANT: Richard & Bonnie Drews
DOCKET NO.: 12-25075.001-R-1
PARCEL NO.: 02-20-301-007-0000

The parties of record before the Property Tax Appeal Board are Richard & Bonnie Drews, the appellants, by attorney George J. Relias, of Relias & Tsonis, LLC 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: \$ 8,598
IMPR.: \$ 100,854
TOTAL: \$ 109,452

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is a 23 year-old, two-story dwelling of masonry construction containing 6,684 square feet of living area. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 57,325 square foot site and is located in Palatine Township, Cook County. The property is a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a summary appraisal report dated February 22, 2010 estimating the market value of the subject as of October 4, 2007, with a ten-page supplemental letter dated March 22, 2012 from the appraiser appended to the beginning of the report. The appraiser disclosed that a portion of the dwelling encroached upon a drainage easement. The appraisal was undertaken due to an alleged omission by title insurance company, Attorney's Title Guaranty Fund, Incorporated to record the drainage easement on its policy dated April 3, 1996. The appraisal was based on five sales comparables that sold from November 2006 through November 2007. The appraisal estimated the subject's market value was \$1,750,000 as of October 4, 2007 assuming the drainage easement did not encumber the subject, and was \$400,000 as of October 4, 2007 assuming the drainage easement was in place. The appraiser opined that the reconciled market value under both scenarios was \$1,350,000.

The 2012 ten-page supplemental letter disclosed proposals from engineering and construction companies to remediate the drainage easement encroachment. The 2012 supplemental letter appraisal estimated the subject under three scenarios: 1) that the subject was not encumbered by the drainage easement, 2) that the drainage easement has been revised to lessen the amount of encroachment by the subject, and 3) that the drainage easement has not been revised. The result is that the appraiser opined the subject's market value was \$1,750,000 as of August 1, 2007 assuming the drainage easement did not encumber the subject as in scenario #1, was \$1,000,000 as of August 1, 2007 assuming the drainage easement had been revised as in scenario #2; and was \$1,250,000 as of August 1, 2007 as in scenario #3. The appraiser did not give an opinion of the reconciled market value under these three scenarios, but opined that the damage to the subject's market value was \$500,000.

The appellants requested a total assessment reduction to \$66,468.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,452. The subject's assessment reflects a market value of \$1,094,520, or \$163.75 per square foot of living area including land, when applying the 2012 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested equity comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appraisal submitted by the appellants does not contain recent data and is not based on recent sales comparables. The sales comparables sold from five to six years prior to the tax lien year of 2012. The effective date of the appraisal is alternatively either October 4, 2007 or August 1, 2007. 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). A five-year gap from the effective date of the appraisal based on stale sales comparables to the tax lien year of 2012 is not recent enough in time to be reliable documentary evidence such as to sufficiently challenge the correctness of the assessment. Therefore, 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

DR

Member

Member

Robert Hoffmann

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

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.