



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

APPELLANT: Scott Casler
DOCKET NO.: 12-25606.001-R-1
PARCEL NO.: 09-34-214-011-0000

The parties of record before the Property Tax Appeal Board are Scott Casler, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 5,643
IMPR.: \$ 29,357
TOTAL: \$ 35,000

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction with 3,734 square feet of living area. The dwelling is one year old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 6,450 square foot site, and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 17,

2010 for a price of \$350,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,354. The subject's assessment reflects a market value of \$663,540, or \$177.70 per square foot of living area, when applying the 2012 statutory level of assessment for class 2 property of 10.00% 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 equity comparables, and four sale comparables. The board of review's evidence also states that the subject sold in December 2010 for \$350,000.

In rebuttal, the appellant argued that the board of review's comparables should be given no weight because they were raw sales data and no supporting documentation was submitted to support the sales. In any case, the appellant argued that the board of review's comparables were not similar to the subject for various reasons.

At hearing, counsel for the appellant reaffirmed the evidence previously submitted, and also argued that the dwelling upon the subject was demolished sometime in 2011. Counsel for the appellant argued that a new dwelling was constructed, and that an occupancy permit was issued by the City of Park Ridge on March 29, 2012. In support of this argument, counsel offered the occupancy permit into evidence. The board of review analyst objected to the admission of the occupancy permit under Section 1910.67(k) of the Official Rules of the Property Tax Appeal Board,¹ and the Administrative Law Judge ("ALJ") sustained the objection on those grounds. Counsel argued that the occupancy permit was a business record and that the Board can accept the document into evidence as such. The ALJ stated that the objection was not based on hearsay grounds, which rendered the business records exception to the hearsay rule irrelevant. Instead, the ALJ explained that the objection was made and sustained based on Section 1910.67(k). The ALJ allowed counsel to make an offer of proof which was done.

The board of review analyst argued that the appellant has not met the relevant burden of proof, as the appellant did not submit a settlement statement documenting the conditions of the sale. The board of review analyst also reaffirmed on the evidence previously submitted.

In rebuttal, counsel for the appellant argued that the board of review's comparables were not similar to the subject for various reasons.

Conclusion of Law

¹ 86 Ill.Admin.Code § 1910.67(k)

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:

- 1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part;
- 2) The filing requirement is specifically waived by the Board; or
- 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

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 the best evidence of market value to be the undisputed purchase of the subject property in December 2010 for a price of \$350,000. The Board finds the purchase price is below the market value reflected by the assessment. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, including disclosing that the parties to the transaction were not related and that the property was advertised for sale on the open market. In further support of the transaction, the appellant submitted the warrantee deed. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$350,000 as of January 1, 2012. Since market value has been determined the 2012 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: November 23, 2016



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.