



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

APPELLANT: Edward Gjertsen, Schorsch Village  
DOCKET NO.: 12-33374.001-C-1  
PARCEL NO.: 13-19-331-077-0000

The parties of record before the Property Tax Appeal Board are Edward Gjertsen, Schorsch Village, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn, LLP, 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:** \$20,238  
**IMPR.:** \$27,614  
**TOTAL:** \$47,852

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 a 2,960 square foot building that was constructed in approximately 1955. The building is situated on a 4,974 square foot site. The subject is classified as a Class 4-97 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Jefferson Township, Cook County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a restricted use appraisal of the subject property. The appraisal report

conveyed an estimated market value for the subject property of \$185,000 as of January 1, 2011 and 2012. The appraiser developed limited sales comparison and income approaches to value in arriving at the final opinion of value. The transmittal letter dated June 13, 2013, identified the appraisal as a restricted report, and "only our value conclusion is being provided without supporting data; more complete information is retained in our file." The report was intended for use by only the taxpayer and their legal counsel or authorized personnel; the report does not contain sufficient information to be useful to anyone without understanding of the property. In addition, the report was not intended to be distributed to or relied upon by other persons. The executive summary indicated the restricted report provides neither a detailed analysis of the property nor a complete summary of the data, analysis, and reasoning used to develop the value opinion. Therefore, the use of the report is limited to the use of the client.

The appellant also submitted the final decision issued by the Cook County Board of Review disclosing the subject property's total assessment of \$62,005. The subject's assessment reflects an estimated market value of \$248,020 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 4 property of 25%.

The appellant also submitted documentation showing Cook County Assessment Officials reduced the subject's 2013 assessment to \$47,852, which reflects an estimated market value of \$191,408. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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

Initially, the Board finds the appellant submitted only a restricted use appraisal that specifically stated within the document: "only our value conclusion is being provided without supporting data; more complete information is retained in our

file." The report was intended for use by only the taxpayer and their legal counsel or authorized personnel; the report does not contain sufficient information to be useful to anyone without understanding of the property; and the report was not intended to be distributed to or relied upon by other persons.

Second, the Board recognizes that the comments to Standards Rules 2-2(c)i of the Uniform Standards of Professional Appraisal Practice (USPAP) states:

**The Restricted Use Appraisal Report is for client use only.** (Emphasis added.) Before entering into an agreement, the appraiser should establish with the client the situations where this type of report is to be used and should ensure that the client understands the restricted utility of the Restricted Use Appraisal Report. USPAP 2010-2011 Edition, The Appraisal Foundation, U-26.

Thus, the Board finds that the document submitted by the appellant is restricted to the use of the appellant only and cannot be used by any third party, such as this Board, to determine the correct assessment of the subject property. For these reasons, the Board gave little weight to the value conclusion contained in the restricted use appraisal submitted by the appellant. However, since the board of review did not submit any evidence to defend its assessment, the Board considered the raw comparable sales data contained within the restricted use appraisal report rather than the reported income data. See Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979)

The restricted appraisal contained limited data for six comparable sales. The Board gave little weight to four of the comparables due to their dissimilar building size when compared to the subject. The Board finds the two remaining comparables were more similar to the subject in building size. They sold in November 2011 and January 2012 for prices of \$180,000 and \$220,000 or \$59.65 and \$72.00 per square foot of building area. The subject's assessment reflects an estimated market value of \$248,020 or \$83.79 per square foot of building area including land, which is greater than the two most similar comparables contained in this record. The board of review did not submit any evidence in support of the correct assessment of the subject property. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). Based on the evidence contained in this record, the Board finds a reduction in the subject's assessment is warranted to mirror subject's 2013 assessment amount of \$47,852, which reflects an estimated market value of \$191,408 or \$64.66 per square foot of building area including land.

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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Member



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Member



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Member



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Member



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Acting 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: 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.