



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

APPELLANT: Bret Staal  
DOCKET NO.: 13-31411.001-R-1  
PARCEL NO.: 29-23-401-083-0000

The parties of record before the Property Tax Appeal Board are Bret Staal, the appellant(s); 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:** \$ 12,822  
**IMPR.:** \$ 7,895  
**TOTAL:** \$ 20,717

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 2013 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 frame construction with 1,870 square feet of living area. The dwelling is 116 years old. Features of the home include a crawl and a two-car garage. The property has a 34,194 square foot site, and is located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The Board notes that the appellant's evidence is somewhat ambiguous as to whether the appellant's argument is based on an alleged inequity in the subject's land assessment or in the subject's improvement assessment. The Board will address both issues in this decision.

The appellant also 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 \$150,000 as of December 7, 2006.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,717. The subject property has a land assessment of \$12,822, or \$0.37 per square foot of land area. The subject property has an improvement assessment of \$7,895, or \$4.22 per square foot of living area. The subject's assessment reflects a market value of \$205,934, or \$110.13 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and three sale comparables.

#### 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 does not find the appraisal submitted by the appellant persuasive. The appraisal has an effective date of December 7, 2006. The relevant lien date in this appeal is January 1, 2013. 35 ILCS 200/9-155. Since the appraisal is just more than six years removed from the lien date, the Board finds that the

appraisal is too remote in time to accurately depict the subject's market value as of January 1, 2013. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds the best evidence of land assessment equity to be appellant's comparables #2, #3, and #4. These comparables had land assessments that ranged from \$0.07 to \$0.37 per square foot of land area. The subject's land assessment of \$0.37 per square foot of land area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$4.11 to \$14.97 per square foot of living area. The subject's assessment of \$4.22 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and 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.

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Chairman



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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: September 18, 2015



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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.