



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

APPELLANT: Melinda Ziemke
DOCKET NO.: 13-33391.001-R-1 through 13-33391.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Melinda Ziemke, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-33391.001-R-1	02-03-105-026-0000	10,906	313	\$11,219
13-33391.002-R-1	02-03-105-014-0000	7,720	0	\$ 7,720
13-33391.003-R-1	02-03-105-015-0000	7,720	0	\$ 7,720

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is an 83 year-old, one-and-a-half-story dwelling of frame construction. Features of the home include a partial unfinished basement and a two-and-a-half-car garage. The property is located in Palatine Township, Cook County. The property is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$265,000 as

of January 1, 2011. The appraisal disclosed that the subject is located in the town of Palatine and consists of three parcels: one improved with the dwelling and two which are vacant land. The total land size of all three parcels is 72,684 square feet. The appraisal also disclosed that the dwelling is one-and-a-half stories and contains 1,759 square feet of living area. The appraisal disclosed three sale comparables that sold from June 2010 through February 2011 for prices ranging from \$92.69 to \$153.71 per square foot of living area including land. They were located from 0.04 to 0.44 miles in proximity to the subject. The appellant also submitted a copy of the Board's decision in docket #2012-34132.001-R-1, wherein the parties had agreed to an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,559. The subject's assessment reflects a market value of \$403,171 when applying the 2013 three-year average median level of assessment of 10.06% for class 2 property as determined by the Illinois Department of Revenue (86 Ill.Admin.Code §1910.50(c)(2)).

In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested sale comparables. The board of review's evidence disclosed that the subject's dwelling contained 1,272 square feet of living area. The board of review also submitted a Supplemental Brief arguing that the Board's decision in the 2012 appeal should be given no weight because it was rendered for a prior general assessment period.

In rebuttal, the appellant filed a brief arguing that the four sale comparables submitted by the board of review are dissimilar to the subject in various key property characteristics, especially location. The appellant provided a map that disclosed the board of review's comparables are from 3.30 to 7.25 miles in distance from the subject and are in the town of Barrington. The rebuttal evidence included a brief arguing that the board of review's Grid Analysis contained incorrect data on the property characteristics of its comparables. Rebuttal evidence also included what the appellant entitled, "Sales Data Comparison 60074 vs. 60010" for the proposition that Barrington median sale prices were significantly higher than Palatine median sale prices from 2010 through 2015. The appellant also submitted in rebuttal a two-page print-out of what she entitled, "Appropriate Comps Cook County Could Have Used."

The appellant testified at hearing that the subject consists of three parcels, two which are vacant and could not be improved because of zoning ordinance restrictions by the town of Palatine. One of the two vacant parcels could not be improved because it retains storm water. The appellant addressed her evidence submitted in rebuttal, which included the two-page print-out listing four properties she stated were comparable to the subject and that the board of review could have submitted. The Board

sustained the objection of the board of review to the two-page document since it was new evidence submitted in rebuttal.

At hearing, the Board found William Falkanger qualified to testify as an expert in the theory and practice of residential real estate appraisal. Falkanger testified that he examined the subject, measured the dwelling living area and land, and selected five recent sale comparables upon which to base his paired comparison analyses. The board of review objected to inclusion of Falkanger's comparables #4 and #5 since they were not contained in the appraisal report the appellant submitted into evidence. The Board sustained the objection and instructed Falkanger that any testimony regarding those two comparables would not be given any weight. Falkanger stated that he selected comparables #1, #2 and #3 because they were within one mile of the subject and contained dwelling characteristics similar to the subject. Comparables #1 and #2 also contained land sizes similar to the subject. The land size for comparable #3 was much smaller and was adjusted by a large amount. He valued the subject's land at \$1.00 per square foot in part because most of the land in the subject was not desirable for improvement. He included comparable #1 in his paired comparison analysis even though it was a 2010 compulsory bank sale. Although it was later rehabilitated by the purchaser, he included that comparable because in his opinion it reflected the market at the time of the sale. Falkanger further testified that he did not make adjustments to the comparables for age because in his opinion properties in the market area tended to be rehabilitated to keep up their effective age. He testified that he had to make large adjustments for some of the property characteristics of the comparables because they were the best sales reflected by the market at the time of his appraisal. Falkanger concluded his testimony by opining that the subject had a market value of \$265,000 as of the effective date of January 1, 2011.

The board of review's testimony confirmed the four sale comparables it had submitted in evidence. In cross-examination, the appellant asked why the board of review had submitted comparables from Barrington as far as 3.30 miles from the subject. The board of review representative stated that he did not prepare the notes on appeal and would not be able to provide an answer.

In rebuttal testimony, the appellant confirmed her rebuttal evidence that the board of review's comparables were dissimilar to the subject in various key property characteristics, and were in a higher market value area in Barrington than the market value area for the subject in Palatine.

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 appellant submitted a copy of the Board's 2012 decision ostensibly in support of an argument to roll-over that assessment to the 2013 lien year for the instant appeal. Section 16-185 of the Property Tax Code provides that a prior year's decision lowering an assessment should be carried forward to the next tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. (35 ILCS 200/16-185). Palatine Township is in a triennial general assessment period that ran from 2010 through 2012. The instant tax lien year of 2013 is in a subsequent period. Therefore, the Board gives no weight in the instant appeal to the 2012 decision it rendered reducing the subject's assessment.

The appellant submitted rebuttal evidence that she entitled, "Appropriate Comps Cook County Could Have Used." It contained information on four sales that occurred from 2013 through 2014. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board finds that this submission contains new evidence filed in rebuttal, and will not consider it in the instant appeal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser applied adjustments to three recent sales containing similar characteristics and within close proximity to the subject. In contrast, the board of review submitted four unadjusted sale comparables not in close proximity to the subject. The Board finds the subject property had a market value of \$265,000 as of the assessment date at issue. Since market value has been established, the 2013 three-year average median level of assessment of 10.06% for class 2 property as determined by the Illinois Department of Revenue 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



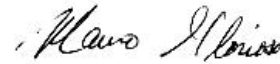
Member



Member



Acting Member



Member



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: November 20, 2015



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.