



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

APPELLANT: Dennis Groen  
DOCKET NO.: 14-29168.001-R-1  
PARCEL NO.: 27-26-408-022-0000

The parties of record before the Property Tax Appeal Board are Dennis Groen, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$4,934  
**IMPR.:** \$24,058  
**TOTAL:** \$28,992

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 2014 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 an approximately 11,610 square foot parcel of land improved with a 26-year old, multi-level, frame and masonry, single-family dwelling containing 2,672 square feet of building area. The property is located in Orland Township, Cook County and is a class 2 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 \$210,000 as of January 1, 2014. The appraisal does not disclose the occupancy of the subject. The appraisal lists the subject's size as 2,100 square feet of living area.

The appraisal discloses that only an exterior inspection of the subject was performed. The appraiser opined that there was "no noted repairs needed at the time of inspection."

The appraiser undertook the sales comparison approach to value. In that approach, the appraiser analyzed three sales from .55 to 1.92 miles from the subject. These properties sold from March to July 2013 for prices ranging from \$92.42 to \$101.94 per square foot of building area. The appraiser made limited adjustments for some factors. The appellant requests an assessment based on 10% of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,992. The subject's assessment reflects a market value of \$289,920 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review lists the subject's size as 2,672 square feet of building area.

In support of the assessment the board of review submitted raw sales data on four comparables. These properties are located within the subject's township and sold from July 2011 to October 2012 for prices ranging from \$157.73 to \$201.92 per square foot of building area.

### **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 thoroughly considered the parties' evidence. The Board gives diminished weight to the appraisal because the appraiser did not inspect the subject's interior and opined a condition for the subject without making any observation of the interior of subject. Moreover, the appraiser determined there was no noted repairs needed, but did not inspect the interior in order to make this determination. For these reasons, the Board gives the adjustments and the conclusion of value within the appraisal no weight.

In addition, the Board gives no weight to the subject's size as listed in the appraisal. There is no evidence in the appraisal that the appraiser measured the subject while conducting the limited exterior inspection. Therefore, the Board finds the subject contains 2,672 square feet of building area which reflect a market value based on the assessment of \$108.50 per square foot of building area.

The courts have stated that where there is credible evidence of comparable sales, these sales are to be given significant weight as evidence of market value. Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989). Therefore, the Board will consider the raw sales data from both parties along with the subject's sale information.

The parties submitted seven sale comparables. The Board finds the appellant's comparables and the board of review's comparables #1 and #2 similar to the subject and most probative in

determining the subject's market value as of the lien date. These sales occurred from September 2012 to July 2013 for prices ranging from \$92.42 to \$201.92 per square foot of building area. The subject's current assessment reflects a market value of \$108.50 per square foot of building area. After adjustments to the comparables for pertinent factors, the Board finds the subject's current assessment is not supported by the market and a reduction in the assessment is warranted.

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

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: \_\_\_\_\_

April 21, 2017



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.