



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

APPELLANT: Joseph Haugh  
DOCKET NO.: 15-21322.001-R-1  
PARCEL NO.: 09-35-224-004-0000

The parties of record before the Property Tax Appeal Board are Joseph Haugh, the appellant(s); 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:** \$ 6,450  
**IMPR.:** \$ 59,168  
**TOTAL:** \$ 65,618

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 2015 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 3,698 square feet of living area. The dwelling is seven years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The property has an 8,600 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 assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales information for two sale comparables, which sold in September 2000 and August 2011 for \$1,000,000 and \$755,000, or \$276.85 and \$236.53 per square foot of living area, including land, respectively.

The appellant also argued that the subject's market value has decreased due to its close proximity to O'Hare International Airport, and the resulting noise from commercial air traffic. In support of this argument, the appellant submitted an "O'Hare Flight Impact Map," which shows the landing and takeoff patterns of commercial flights arriving and departing to the east and northeast of the airport. The appellant also cites statistical information from a local real estate broker's office, and a 2004 study conducted by a professor at the University of Illinois at Chicago. The appellant argues that this information shows a decline in market values of residential properties within the landing and takeoff patterns of O'Hare International Airport. The documents relied upon for the statistical information, and the 2004 university study were not included in the appellant's evidentiary submission.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$62,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,618. The subject property has an improvement assessment of \$59,168, or \$16.00 per square foot of living area. The subject's assessment reflects a market value of \$656,180, or \$177.44 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four 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 finds the best evidence of market value to be board of review comparable #1. The appellant's two sale comparables were given no weight in the Board's analysis, as they occurred too far remote in time to accurately reflect the market for the subject as of January 1, 2015, the relevant lien date for the instant appeal. 35 ILCS 200/9-155. Board of review sale comparable #3 and #4 were given no weight in the Board's analysis, as they varied significantly from the subject in design, age, and improvement size. Board of review sale comparable #4 also varied in exterior construction. Since there is only one similar comparable in the record, the Board finds that it is unable to set a range of market values to ascertain whether the subject is overvalued.

Furthermore, the Board is not persuaded by the appellant's market value argument regarding the subject's proximity to O'Hare International Airport. The appellant provided no evidence to show that the subject's market value has been diminished due to the alleged noise from commercial flights travelling near the subject. While the appellant did provide a map of the flight patterns, this document provided no information regarding the effects, if any, on the market values of the subject. The appellant also cited statistical information, and a study from a university professor; but the underlying documents were not submitted. The only information from these documents is the information that the appellant relies upon, which is stated in conclusory statements in the appellant's cover letter. Without the underlying documents, the Board is unable to determine the credibility of the documents' preparer(s), or the veracity of their contents and conclusions. Thus, the appellant's citations to these documents, and conclusory statements regarding them, have been given no weight in the Board's analysis. The Board further notes that, even had these documents been submitted, and the appellant's conclusory statements regarding them have been found to be accurate, they presumably would still not show any particular effect (if any) on the subject's market value. 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 assessment equity to be appellant comparables #1, #2, and #3, and board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$15.43 to \$20.51 per square foot of living area. The subject's assessment of \$16.00 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



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: November 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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