



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

APPELLANT: Anthony Lewellen
DOCKET NO.: 15-25001.001-R-1
PARCEL NO.: 14-07-316-020-0000

The parties of record before the Property Tax Appeal Board are Anthony Lewellen, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$11,512
IMPR.: \$40,155
TOTAL: \$51,667

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

Findings of Fact

The subject property contains two improvements on one parcel. Both the appellant and the board of review submitted information that Improvement #1 is a 122 year-old, two-story dwelling of frame construction containing 1,915 square feet of living area. Features of Improvement #1 include a full unfinished basement. Although the appellant did not disclose information about a second improvement, the board of review submitted four equity comparables for a second improvement much smaller than for Improvement #1. The Board's decision in #09-23086.001-R-1 disclosed that Improvement #2 contained 686 square feet of living area and included features of central air conditioning and a slab foundation. The property has a 3,198 square foot site located in Lake View Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on eight suggested equity comparables. In support of the overvaluation argument, the appellant submitted information on four suggested comparable sales.¹ These sale comparables did not include information of the square feet of living area. The appellant also asserted a contention of law that the subject's market value has been diminished due to its location in the flight path of planes using Chicago-O'Hare International Airport. In support of this contention of law, the appellant submitted a letter explaining the noise level from planes flying overhead and numerous new media articles about the flight path noise. The appellant requested a total assessment reduction to \$37,939 by dividing the combined improvement assessment for both improvements and dividing it by Improvement #1's living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,667. The subject property has a combined improvement assessment for both improvements of \$40,155. The entire subject's assessment reflects a market value of \$516,670, or \$269.80 per square foot of living area including land, when applying the 2015 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on eight suggested equity comparables. The board of review did not submit suggest sale comparables.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics, including location proximity to the subject and size of the living area. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant argues a contention of law as one of the bases of the appeal. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet the burden of proof on this issue and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant's argument is not supported with reliable evidence. The various news media articles are based on anecdotal information and hearsay, and lack the reliability of admissible evidence. The appellant's personal statement citing the noise from overhead planes does not establish by a preponderance of the evidence how, if at all, the noise level diminishes the market value such that the subject warrants an assessment reduction.

The appellant also 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

¹ In his brief, the appellant stated that he cited five 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 appellant failed to submit information of the living area of his four sale comparables. Without such information, the Board cannot make meaningful sales market comparisons to the subject. *See* 86 Ill.Admin.Code §1910.65.(c)(4). Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also 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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to submit descriptive and assessment information, and equity comparables, for Improvement #2. The appellant combined the improvement assessments and calculated the assessment per square foot by dividing only by the Improvement #1 living area. The Board “may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matter of which the Circuit Courts of this State may take judicial notice.” 86 Ill.Admin.Code §1910.90(i). The Board does so here and cites its decision in #09-23086.001-R-1 for guidance. 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 holds that a reduction in the subject's assessment based on assessment inequity 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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