



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

APPELLANT: Dr. Marcus Wright
DOCKET NO.: 15-27126.001-C-1
PARCEL NO.: 15-11-304-004-0000

The parties of record before the Property Tax Appeal Board are Dr. Marcus Wright, 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: \$11,343
IMPR.: \$67,416
TOTAL: \$78,759

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 a 12 year-old, one-story dental office building of masonry construction with 2,515 square feet of gross building area. The property has an 8,250 square foot site located in Proviso Township, Cook County. The property is a Class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal based on the sales comparison and income capitalization approaches. The appraisal estimated the subject property had a reconciled market value of \$195,000 as of January 1, 2014. In support of the assessment inequity argument, the appellant submitted three equity comparable properties ranging from 3,500 to 6,000 square feet of gross building area, or from \$3.27 to \$7.38 per square foot of building area. The appellant requested a total assessment reduction to \$42,495.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,759. The subject property has an improvement assessment of \$67,416, or \$26.81 per square foot of building area. The subject's assessment reflects a market value of \$315,036, or \$125.26 per square foot of building area including land, when applying the 2015 level of assessment of 25.00% for Class 5 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 five suggested sales comparables and on five suggest equity comparables.

The appraiser was not present at hearing to testify in support of the appraisal report. The board of review representative objected to the admission of the report because it was hearsay without the testimony and cross-examination of the appraiser. The Board sustained the objection based on hearsay as to the appraiser's opinions and conclusions, but overruled the objection as to reliable raw data of comparable properties contained in the report. The appellant testified in support of his three equity comparables. The board of review representative opined that the board of review's comparable properties set the range of comparables.

Conclusion of Law

The appellant 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 appellant did not submit not less than three comparable properties. His comparables #1 and #3 were not similar to the subject in that they contained 6,000 and 4,500 square foot improvements. Each of the appellant's three equity comparables lacked sufficient other descriptive information of the similarity and lack of distinguishing characteristics. The board of review's comparables lacked sufficient information of similarity and characteristics, as well as 2015 improvement assessment information. Consequently, the documentary and testimonial evidence failed to set a range of not less than three comparable properties required by the Code. 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.

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 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 appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and opinions or conclusions drawn from them, and be subject to cross-examination. Therefore, the Board sustains the board of review's objection to the admission of the opinions and conclusions in the appraisal report based on both the sales comparison and income capitalization approaches as hearsay, and gives them no weight. *See Oak Lawn Trust & Savings Bank v. City of Palos Heights*, 115 Ill.App.3d 887, 450 N.E.2d 788 (1st Dist. 1983). However, the Board may consider the raw sales data submitted by the parties, including those contained in the appraisal report.

The Board finds the best evidence of market value to be the appellant's appraisal comparable sales #1 and #3, and the board of review comparable sales #2 and #5. These comparables sold for prices ranging from \$78.02 to \$185.00 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$125.26 per square foot of building area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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



Member

Acting 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: October 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dr. Marcus Wright
35 Carey Lane
Streamwood, IL 60107

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602