



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

APPELLANT: Mark Zuehl  
DOCKET NO.: 16-21304.001-R-1  
PARCEL NO.: 28-26-402-030-0000

The parties of record before the Property Tax Appeal Board are Mark Zuehl, the appellant, by attorney Scott L. David, of Much Shelist 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 **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:

**LAND:** \$1,687  
**IMPR.:** \$2,513  
**TOTAL:** \$4,200

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 2016 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 a one-story dwelling of frame and masonry construction with 1,162 square feet of living area. The dwelling is approximately 54 years old. Features of the home include a crawl space foundation, and a one-car garage.<sup>1</sup> The property has a 7,500 square foot site and is located in Hazel Crest, Bremen Township, Cook County. The subject is classified as 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 a residential appraisal estimating the subject property had a market value of \$42,000 as of January 1, 2014. The appellant's appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appellant's

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<sup>1</sup> The parties differ whether or not the subject's dwelling has central air conditioning. The Board finds this discrepancy will not impact the Board's decision in this appeal.

appraiser selected three comparable properties that were all located from .27 to 7.11 miles from the subject property. The comparables were described as bungalow and ranch style dwellings ranging in size from 970 to 1,734 square feet of living area. The comparables range in age from 49 to 94 years old, and one comparable has a finished basement. The comparables other features have varying degrees of similarity to the subject. The comparables have sale dates ranging from March to May 2013 for prices ranging from \$40,000 to \$47,200 or from \$27.22 to \$42.01 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$40,000 to \$42,300.

The appellant also referenced in their appeal form the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-21311. In that appeal, the PTAB issued a decision reducing the assessment of the subject property to \$4,200 based on an agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,265. The subject's assessment reflects a market value of \$72,650 or \$62.52 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four comparable properties, three of which are comparables to demonstrate that the subject was being equitably assessed. The comparables are located within the same neighborhood code as the subject property. The comparables are described as being improved with one-story dwellings ranging in size from 1,056 to 1,294 square feet of living area. Photographs of the comparables submitted by the board of review depict raised ranch style dwellings. The comparables range in age from 45 to 49 years old and have partial or full basements with finished formal recreational rooms. The comparables other features have varying degrees of similarity to the subject. One comparable sold in September 2014 for a sales price of \$123,500 or \$116.95 per square foot of living area, including land.

### **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 Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject had a market value of \$42,000 as of January 1, 2014. The subject's assessment reflects a market value of \$72,650 or \$62.52, including land, which is above the appraised value. The Board gives less weight to the board of review's only comparable sale #3, which appears to be a different style dwelling superior to the subject with a partial basement finished with a formal recreational room. In addition, the Board also gives less weight to the board of review three equity comparables #1, #2, and #4 as this evidence is not responsive to the

overvaluation argument brought by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member

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Member



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Member

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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: June 18, 2019



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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

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