



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

APPELLANT: Melinda Ziemke
DOCKET NO.: 16-24406.001-R-1 through 16-24406.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Melinda Ziemke, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-24406.001-R-1	02-03-105-026-0000	11,815	13,869	\$25,684
16-24406.002-R-1	02-03-105-014-0000	5,903	0	\$5,903
16-24406.003-R-1	02-03-105-015-0000	5,903	0	\$5,903

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 consists of a one and one-half story, single-family dwelling of frame construction with 1,759 square feet of living area. The dwelling was constructed in 1930. The property has a 72,684 square foot site and is located in Palatine, Palatine Township, Cook County.

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 \$285,000 as of January 1, 2014 undertaken by William A. Falkanger. The appraisal indicates Mr. Falkanger is an Illinois certified general real estate appraiser. The appellant also submitted one sale comparable which sold in February 2005 for \$300,00 and three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,490. The subject's assessment reflects a market value of

\$374,900 or \$213.13 per square foot of living area, land included, when using the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance. The subject property has an improvement assessment of \$13,869 or \$7.88 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four sale comparables and four equity comparables.

In rebuttal, the appellant distinguished the board of review's comparables and stated that the appraisal is the best indicator of market value.

At hearing, the appellant presented the testimony of Mr. William Falkanger, the appraiser. Mr. Falkanger testified he is an Illinois certified general appraiser and prepared the appraisal and was tendered and accepted as an expert in real estate valuation, with no objection from an opposing party. Mr. Falkanger testified that he employed the sales comparison approach to estimate a total market value for the subject of \$340,000, as of January 1, 2014. Mr. Falkanger testified he inspected the exterior of the subject and described the subject property and its environs. He testified the subject was located in an unincorporated section of Palatine and then annexed to Palatine. The subject has private water and sewer systems, a septic system, and no sidewalks. Due to the unique nature of the subject's location, the appraiser analyzed comparables that are located close to the subject property. Mr. Falkanger reviewed the three sale comparables included in the appraisal. Under cross-examination by the board of review, Mr. Falkanger testified that he made adjustments for lot size and that due to subject's unique location his adjustments for location were larger than standard.

The appellant testified that the only improvement to the subject from a prior appraisal was a bathroom remodel and reviewed the previously submitted evidence.

The appellant also testified that the subject is owner occupied. The board of review confirmed that the subject contains 1,759 square feet of living area and that the appraisal is too far removed from 2016 tax lien date and that 2016 marks a new triennial. The board of review reviewed the previously submitted evidence and requested confirmation of the subject's assessment.

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 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 that the subject's appraisal's effective date of January 2014 is not reflective of the market value for the 2016 tax lien year. The 2014 effective date is too far removed in time from the January 1, 2016 lien date. Lastly, the appraisal's 2014 effective date is in a different assessment triennial than the 2016 tax year.

The Board finds the best evidence of market value to be board of review's sale comparables and the appraisal's comparable #3. These similar comparables sold for prices ranging from \$229.89 to \$290.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$213.13 per square foot of living area, including land, which is below 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 is not justified.

The taxpayer 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 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 the board of review's comparables #1, #2, and #3 and the appellant's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$3.02 to \$14.02 per square foot of living area. The subject's improvement assessment of \$7.89 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(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.

Chairman



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: April 23, 2019



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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