



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

APPELLANT: James Hoag
DOCKET NO.: 16-25102.001-R-1
PARCEL NO.: 02-20-204-014-0000

The parties of record before the Property Tax Appeal Board are James Hoag, 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: \$ 9,231
IMPR.: \$ 93,419
TOTAL: \$ 102,650

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 (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 5,739 square feet of living area. The dwelling is 53 years old. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces, and a three-car garage. The property has a 52,751 square foot site, and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-09 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 four equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales information for one sale comparable, which sold in November 2016 for \$635,000, or \$120.72 per square foot of living area, including land.¹ Based on this evidence, the appellant requested a reduction in the subject's assessment to \$84,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,650. The subject property has an improvement assessment of \$93,419, or \$16.28 per square foot of living area. The subject's assessment reflects a market value of \$1,026,500, or \$178.86 per square foot of living area, including land, when applying the 2016 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 eight equity comparables and four sale comparables.

In written rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons. In pertinent part, the appellant argued that the board of review's comparables' assessments do not reflect those properties respective sale prices. The appellant also submitted a list of all home sales in Inverness for the years 2014 through 2016. This list included the address, sale price, and sale date for approximately 369 properties.

At hearing, the appellant reaffirmed the evidence previously submitted. The appellant emphasized that the subject's age is a significant factor in determining the subject's assessment when compared to other properties. Moreover, the appellant argued that the Cook County Real Property Assessment Classification Ordinance's 2-09 classification results in inequitable assessments because this classification does not take age into consideration. As an example, the appellant referenced the sale comparable submitted in the appellant's initial evidentiary submission. This comparable sold for \$635,000, but was assessed at \$81,086, which reflects a market value of \$810,860. The appellant argued that this comparable shows the disparate assessments of 2-09 properties when compared to their actual market value, and the resulting inequitable and overassessment of these types of properties. The appellant also argued that the subject's assessment for 2017 was reduced by the board of review.

The board of review analyst reaffirmed the evidence previously submitted.

In oral rebuttal, the appellant argued that the board of review's comparables are not similar to the subject for various reasons.

Conclusion of Law

Initially, the Board gives no weight to the appellant's contention of law raised at hearing regarding the reduction of the subject's assessment tax year 2017. This argument was addressed by the appellate court in Hoyne Savings & Loan v. Hare, 60 Ill.2d 84 (1974), and 400

¹ The appellant submitted two improvement sizes for this comparable: 4,743 square feet of living area as determined by the Cook County Assessor, and 5,260 square feet of living area, as determined by the real estate broker in the sale listing. The Board will use the latter improvement size of 5,260 square feet of living area.

Condominium Ass'n v. Tully 79 Ill.App.3d 686 (1st Dist. 1979). However, in Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1st) 120493, the Court stated that the appellant's reliance on Hoyne "for the proposition that subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments" was misplaced. Moroney, 2013 IL App (1st), ¶ 46. In Moroney, the Court wrote in pertinent part:

[I]n each of those unique cases [Hoyne and 400 Condominium], which are confined to their facts, there were glaring errors in the tax assessments—in Hoyne, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the property had occurred (Hoyne, 60 Ill.2d at 89), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill.App.3d at 691). Here, based upon the evidence that was submitted, there is no evidence that there was an error in the calculation of the 2005 assessment. Rather, the record shows that the 2005 assessment was properly calculated based on the market value of the property.

Id. The Board finds the appellant presented no credible evidence showing there were unusual circumstances present in this 2016 appeal relative to the establishment of the subject's assessment for tax year 2017. Therefore, the Board finds that the appellant's contention of law, based on Hoyne and 400 Condominium, is without merit.

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.

Initially, the Board finds that it cannot consider the additional sale comparables submitted by the appellant in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). As such, the 369 additional comparables submitted by the appellant in rebuttal have been given no weight in the Board's analysis.

Additionally, the Board gives no weight to the appellant's argument regarding the alleged inequitable assessment of class 2-09 properties. The appellant alleges that the assessments for these properties reflect market values much higher than these properties' actual market values as demonstrated by their sale prices. Simply speaking, the appellant argues that the "sales ratio" for class 2-09 properties is higher than the statutory assessment of 10.0% found in the Cook County Real Property Assessment Classification Ordinance. As an example, the appellant points to sale comparable #4, which sold for \$635,000, but was assessed at \$81,086, reflecting a market value of \$810,860, and a sales ratio of 12.77% ($\$81,086 \div \$635,000 = 12.77\%$). However, the board of review's four sale comparables show a contrary result: assessments that reflect market values below the sale price. These four comparables had sales ratios ranging from 6.73% to 11.16%,

and an average of 8.75%. When appellant comparable #4 is factored in, the average sales ratio for all five of these comparables is 9.55%, which is lower than the statutory assessment for class 2-09 properties of 10.0% found in the Cook County Real Property Assessment Classification Ordinance. However, this very limited sample size of five properties cannot be used to extrapolate a sales ratio for all class 2-09 properties. To do so “would likely yield less statistically reliable results.” See Advanced Systems, Inc. v. Johnson, 126 Ill.2d 484, 499 (1989) (finding that it was not error for the Department of Revenue to use larger sample sizes in compiling sales ratio studies). As such the Board finds this argument is without merit.

The Board finds the best evidence of market value to be appellant comparable #4 and board of review comparables #1 and #4. These comparables sold for prices ranging from \$120.72 to \$194.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$178.86 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, the Board finds 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 #2 and #4, and board of review comparables #1, #4, and #7. These comparables had improvement assessments that ranged from \$13.90 to \$19.25 per square foot of living area. The subject's assessment of \$16.28 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

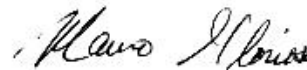
Member

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: May 21, 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

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