



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

APPELLANT: David Showalter  
DOCKET NO.: 16-25517.001-R-1  
PARCEL NO.: 16-08-313-005-0000

The parties of record before the Property Tax Appeal Board are David Showalter, the appellant(s), by attorney Richard Holland, of The Law Office of Richard J. Holland in Oak Park; 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:** \$6,020  
**IMPR.:** \$55,639  
**TOTAL:** \$61,659

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 two improvements. Improvement #1 is a two-story dwelling of masonry construction with 3,068 square feet of living area. The dwelling is 93 years old. Features of the home include a full basement, central air conditioning, and a fireplace. The parties differ regarding the description of Improvement #2. The board of review's evidence indicates Improvement #2 is a two-story dwelling with 1,200 square feet of living area. In contrast, the appellant indicated Improvement #2 has a first floor that consists of a one car garage and storage and a second floor that is used for storage and workspace. The subject has an 8,600 square feet site located in Oak Park Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant states Improvement #2 is not a single-family dwelling as indicated by the board of review. The appellant's attorney stated

Improvement #2 consists of a one-car garage, storage and “workspace” and therefore should have a lower market value. In support of this contention, the appellant’s attorney stated he has been involved with the subject property since the purchase by its prior owner in 1992 and the subsequent conversion of the garage in 1993. The appellant’s attorney described various attempts to obtain certificates of error and conversations he had with various assessing officials, including the Oak Park Assessor, regarding the conversion of the garage and the standard for considering building area as “living space” or “habitable” space. The appellant submitted a letter from the Oak Park Assessor that states the garage is not used for dwelling purposes. In addition, the appellant submitted photos of the exterior of both of the improvements and the interior of Improvement #2. The appellant’s attorney argued the garage is not living space and therefore the market value and assessment of Improvement #2 should be reduced. The board of review’s evidence indicates the subject was sold on April 19, 2016 for a price of \$775,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,659. Improvement #1’s improvement assessment is \$37,315, or \$12.16 per square foot of living area. Improvement #2 has an improvement assessment of \$18,324 or \$15.27 per square foot of living area assuming improvement #2 has 1,200 square feet of living area. The subject's total assessment of \$61,659 reflects a market value of \$616,590 when using the 2016 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 information on four equity comparables for each of the subject improvements for a total of eight comparables. The board of review confirmed the subject’s 2016 sale price of \$775,000.

### **Conclusion of Law**

The appellant indicated the appeal is based on a contention of law. The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation because Improvement #2 should not be assessed as living space. The only market value evidence submitted by the appellant is 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 notes the only evidence of market value in the record is the 2016 sale of the subject property in 2016 for a price of \$775,000. The Board notes that both parties submitted evidence of this sale. The 2016 sale occurred after the conversion of Improvement #2 in 1993. The Board finds the sale price is the best indicator of the subject’s market value regardless of whether Improvement #2 contains living area. The Board finds the purchase price is above the market value reflected by the assessment. Based on this record the Board finds 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: July 21, 2020



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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