



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

APPELLANT: Michael Eischen  
DOCKET NO.: 16-26331.001-R-1  
PARCEL NO.: 28-09-404-045-0000

The parties of record before the Property Tax Appeal Board are Michael Eischen, the appellant; 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:** \$4,410  
**IMPR.:** \$5,490  
**TOTAL:** \$9,900

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 12,677 square foot parcel of land with two improvements thereon. The first improvement contains a one-story, frame, single-family dwelling with 453 square feet of living area with one bathroom and one bedroom. The second improvement is a 26-year old, one and one-half story, single-family dwelling of frame construction with 1,240 square feet of living area. Features of the second improvement include: two full baths, central air conditioning, and a two-car, detached garage. The subject is located in Bremen Township, Cook County. The subject is classified as a multi-code residential property with a class 2-02 and 2-03 improvements thereon under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised two arguments: that the subject is overvalued and that there is an assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted recent sales data for the subject. The subject was purchased on July 16, 2015 for a price of \$99,000. The pleadings indicated: that the sale was not between related parties; that the parties were each represented by a real estate broker; that the subject was advertised for sale on the open market; that the seller's mortgage was not assumed; and that the property sold as a contract for deed. In addition, the pleadings reflect that the subject was occupied on July 31, 2015. Further, the appellant submitted a copy of the sales contract.

In support of this argument, the appellant submitted information on two grid sheets reflecting eight equity comparables located within a two-block radius from the subject. However, there were assessor database printouts for 13 properties. They are improved with a one-story, single-family dwelling of frame, masonry, or frame and masonry exterior construction and a two-car detached garage. The improvements ranged: in age from 19 to 85 years; in size from 856 to 2,183 square feet of living area; and in improvement assessment from \$4.56 to \$13.84 per square foot. In addition, the appellant's grid analysis reflects a total assessment for the subject of \$25,146 and an improvement assessment of \$20,736 or \$16.72 per square foot using 1,240 square feet only, even though the copy of the board of review's decision submitted in these pleadings indicates a total assessment of \$22,997 for the subject.

At hearing, the appellant testified regarding the location of the subject as well as his comparables. He stated that he purchased the subject in July, 2015, for a price of \$99,000. He testified that he purchased two small homes as well as a detached garage on the land. He indicated that the subject had originally been listed on a multi-listing service for a sale price of \$109,000 and that he had followed the listing for six months before making an offer to purchase at \$84,500. However, he testified that the offer was rejected by the seller and so he made a counteroffer offer of \$99,000, which was accepted by the seller. He also stated that he resides in the improvement located in the back of the land parcel that contains 1,240 square feet, while the smaller building is located in the front of the subject's parcel. Moreover, he testified that there have been no rehabilitation done to either improvement since the July, 2015 purchase with the exception of painting prior to his occupancy. He also testified regarding conversations that he has had with different members of the board of review and with the Board staff regarding this appeal.

Further, it was noted at hearing that the appellant's equity grid reflected only eight suggested comparables with incomplete data as to the assessment per square foot of the subject and the comparables. In addition, while the appellant's grid reflects only eight suggested comparables, it appears that the appellant submitted county assessor database printouts for at least 13 properties. The appellant confirmed at hearing that he wanted all 13 properties considered in his equity argument.

The appellant explained that each of the subject's improvements vary in size and amenities. Specifically, the first or smaller building contains one bedroom and one bath; while the second or larger building contains two bedrooms and one bath as well as a dormer. He asserted that the square footage of the back improvement is approximately 1,000 square feet, but he did indicate that the attic is heated and was not included in his computations.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,997. The subject property has an improvement assessment of \$11,631 or \$9.38 per square foot of living area, using the second improvement's size of 1,240 square feet. At hearing, the board of review's representative testified that the first improvement contained an improvement assessment of \$6,956 or \$15.36 per square foot using 453 square feet of living area.

As to the overvaluation argument, the board of review submitted descriptive, assessment and sales data on five suggested comparables located on two grid sheets. The sales were improved with a one-story, frame and masonry, single-family dwelling. They ranged in improvement age from 43 to 52 years and in improvement size from 1,220 to 1,283 square feet of living area. They sold from April, 2015 to February, 2016 for prices that ranged from \$124.20 to \$195.08 per square foot. The board's grid sheet also stated that the subject sold in July, 2015 for a price of \$99,000 or \$79.84 per square foot using only 1,240 square feet of living area. In addition, the board submitted an aerial photograph of the subject parcel that reflected three buildings thereon. The board's representative stated that the photograph reflects two homes and a detached garage. Moreover, copies of the subject's property characteristic printouts from the assessor's office were submitted that reflected two single-family dwellings on the subject's one land parcel.

As to the equity argument, the board of review submitted information on four equity comparables. They are improved with a one-story, single-family dwelling of frame or frame and masonry construction. The improvements ranged: in age from 28 to 47 years; in size from 1,220 to 1,248 square feet of living area; and in improvement assessment from \$10.05 to \$10.34 per square foot. Amenities include: one or two baths and a two-car garage.

At hearing, the board of review's representative reviewed and summarized the board's evidence including how the assessor breakdowns the living area and room number per building. He also stated that the appellant had only submitted a copy of the sales contract, without a seller's name, and not any closing documents. Therefore, the representative stated his belief that the sale was not an arm's length transaction. Moreover, he testified that he had limited personal knowledge of what a subarea meant as that was a term used by the assessor's office. However, he stated that the aerial photograph was obtained from the county's website.

Thereafter, the board's representative testified at length regarding the four pages of the subject's property characteristic printouts submitted by the board and obtained from the assessor's website regarding the detailed improvements on the subject property. While the appellant contradicted this data, the board's representative indicated that evidence needed to be submitted to the assessor's office in order to correct any inaccuracies in the data.

In rebuttal, the appellant testified that the contract reflects the seller, who is Betty Jo Warmon. He also testified that he understands what a foreclosure sale is and that his purchase of the subject property was not a foreclosure. He stated that the property was listed for sale on the multiple listing service for months before he made an offer and then a counteroffer to purchase the property. He said that he can appreciate the board's opinion that the subject's sale was a short sale, but that it was not. As to the board's properties, the appellant testified in detail of how they vary greatly from the subject in style, exterior construction, improvement size, and/or amenities including attached/detached garages. The appellant also testified that the aerial

photograph submitted by the board of review accurately depicts the subject property as of the assessment date at issue in this appeal. He also stated that in obtaining his comparables he looked at properties within a three-block radius of the subject that contained improvements with the most similar characteristics to the subject's improvements.

### **Conclusions 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 purchase of the subject property in July, 2015 for a price of \$99,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the sales contract as well as the appellant's undisputed testimony regarding this recent sale. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. In contrast, the board of review's evidence reflects the inclusion of the subject's sale data on its sales comparison grid sheet. Based on this record, the Board finds the subject property had a market value of \$99,000 as of January 1, 2016. Since market value has been determined the 10% level of assessment as determined by the Cook County Classification Ordinance for class 2, residential property shall apply.

Since the Board determined that a reduction was merited based upon an overvaluation argument, the Board finds that the subject property is equitably assessed after this aforementioned reduction and shall not address further the appellant's equity issue.

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



\_\_\_\_\_  
Member

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Member



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Member

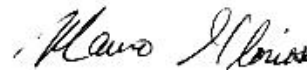
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Member

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: September 17, 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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