



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

APPELLANT: Philip Da Francesco
DOCKET NO.: 16-27504.001-R-1
PARCEL NO.: 12-12-419-041-0000

The parties of record before the Property Tax Appeal Board are Philip Da Francesco, 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: \$ 4,750
IMPR.: \$ 25,588
TOTAL: \$ 30,338

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 multi-level dwelling of masonry construction with 1,485 square feet of living area. The dwelling is 16 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. The property has an 5,000 square foot site, and is located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

The appellant argues that the subject's market value has decreased due to its close proximity to O'Hare International Airport, and the resulting noise from commercial air traffic. In support of this argument, the appellant submitted map entitled "Noise Management," issued by the City of Chicago, which shows the landing and takeoff patterns of commercial flights arriving and

departing to the east of the airport (the “Noise Map”). The Noise Map shows the areas of Norridge and Harwood Heights where noise from commercial air traffic exceeds 65 decibels.¹ However, the appellant implied that this map is inaccurate, and submitted a newspaper article from the Chicago Sun-Times, dated June 19, 2014, and entitled “Exclusive: Feds released wrong info on new airport flight patterns.” This article details how, in 2005, the Federal Aviation Administration (“FAA”) released information regarding the effects of airplane noise on residents around O’Hare International Airport, and then, several years later, changed that information. The article states that the corrections issued by the FAA in 2014 changed the number of flights landing and/or taking off that would travel over Bensenville, Wood Dale, Schiller Park, Rosemont, and the 41st Ward in Chicago.

The appellant also submitted an academic study regarding the impact of airplane noise on home values. The study appeared in the Journal of Urban Economics, is dated October 15, 2003 (with a revision date of January 9, 2004), and is entitled “Airport expansion and property values: the case of Chicago O’Hare Airport” (the “O’Hare Study”). The author of the O’Hare Study is Daniel P. McMillen, from the Department of Economics and Institute for Government and Public Affairs at the University of Illinois at Chicago. The O’Hare Study concludes that, in 1997, home values within a 65 decibel noise band contour of O’Hare International Airport would be 9.2% lower. The O’Hare study also states that the Federal Housing Authority (“FHA”) and the Department of Housing and Urban Development (“HUD”) define noise levels above 65 decibels as being incompatible with residential housing. The O’Hare Study uses the term “severe noise,” and defines it as those areas where noise levels exceed 65 decibels.

The appellant also submitted an article from the July 2001 edition of The Appraisal Journal, and is entitled “The Impact of Airport Noise on Residential Real Estate” (the “Noise Article”). The author of the Noise Article is Randall Bell, who holds the M.A.I. designation from the Appraisal Institute. The Noise Article summarizes various studies which looked at the relationship between airport noise and home values. Included in the Noise Article is a chart entitled “Human Effects Criteria for Noise Control,” which lists certain noise levels in decibels with “A weighting” (“dB(A)”)² and the corresponding human activities related to the exposure of these noise levels. For example, at noise levels between 45 dB(A) and 50 dB(A), humans will take on activities to prevent the interruption of sleep, and at noise levels between 50 dB(A) and 60 dB(A), humans will take on activities to prevent speech interference. At noise levels above 65 dB(A), humans will take on activities to prevent extra-auditory physiological effects and hearing loss.

The appellant also included various newspaper articles reporting on the effects of airplane noise on homeowners near O’Hare International Airport.

Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$26,627.

¹ The Noise Map does not state that the noise contours depicted identify 65 decibels. However, the academic study, discussed *infra*, discusses the map and the noise contours thereon, and states that they are 65 decibels.

² The Noise Article defines decibels (“dB”) and decibels with “A weighting” (“dB(A)”)². Under the definition for dB(A) it states that “The ‘A weighting’ has become so common that it is often considered synonymous with dB.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,338. The subject property has an improvement assessment of \$25,588, or \$17.23 per square foot of living area. The subject's assessment reflects a market value of \$303,380, or \$204.30 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 four equity comparables and four sale comparables.

In written rebuttal, the appellant argued that the board of review's evidence should be given no weight because it was not responsive to the appellant's argument for a reduced assessment based on airplane noise.

At hearing, the appellant testified that the noise from the airplanes flying over his home has significantly disrupted his enjoyment of the subject property, including the fact that he has difficulty hearing while working outside in the garden, and that he cannot keep the windows open. The appellant testified that he purchased the home in 2002. The board of review analyst reaffirmed the evidence previously submitted. In oral rebuttal, the appellant's son, Salvatore De Francesco testified that when he stays at the subject property, he has difficulty sleeping due to the airplane noise.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The O'Hare Study found that only when the noise level is "severe," (i.e., over 65 decibels) will a property's market value decrease due to the noise. This finding is compatible with the Noise Article, which states that at dB(A) above 65, humans will take on activities to prevent extra-auditory physiological effects and hearing loss. The finding is also compatible with the FHA and HUD definitions of "severe noise," which states that noise levels above 65 decibels are incompatible with residential use.

The appellant testified, at hearing, that the airplane noise made it difficult for him to hear when working in the garden, and that he is unable to keep his windows open. The appellant's son further testified that he has difficulty sleeping at the subject due to the airplane noise. As referenced in the Noise Article, these are activities that occur when the noise level is between 45 dB(A) and 60 dB(A). Moreover, the Noise Map shows that the subject is not in the area near O'Hare International Airport that experiences airplane noise in excess of 65 decibels. While the appellant implies that this map is possibly inaccurate, the newspaper article submitted by the appellant states that any inaccuracies were limited to other areas around O'Hare International Airport, and not Harwood Heights, where the subject is located.

As such, while the appellant has demonstrated that airplanes cause noise around the subject property, he has not shown, by a preponderance of the evidence, that this airplane noise has caused the subject's market value to decrease. Therefore, the Board finds that the subject is not overvalued, and a reduction in the subject's assessment is not warranted.

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

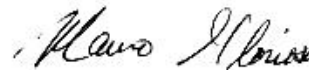
Member

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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