



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

APPELLANT: Robert Ruffer
DOCKET NO.: 16-33907.001-R-1
PARCEL NO.: 06-08-301-016-0000

The parties of record before the Property Tax Appeal Board are Robert Ruffer, 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 **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: \$4,482
IMPR.: \$10,018
TOTAL: \$14,500

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 46 year-old, two-story dwelling of frame construction containing 1,944 square feet of living area. The property has a 68,080 square foot, or 1.56 acres, site located at 1385 Dale Drive, Elgin, Hanover Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$145,000 as of October 11, 2016. This appraisal report was prepared by Sheila Jackson ("Jackson"). This appraisal disclosed the subject dwelling was occupied by a tenant during the lien year. The

appellant also submitted what was deemed a “Limited Appraisal” prepared by Robert Parsons (“Parsons”). Parsons developed only the cost approach to valuation of what he called two out-buildings on the subject parcel without land. These out-buildings did not have heat, electricity or running water. Parsons opined these out-buildings without land value had a depreciated value of \$2,480.

The appellant also argued that a portion of his land should be receive a favorable assessment reduction as farm land. In support of this assertion, he submitted a letter dated April 10, 2012, from the Cook County Department of Building and Zoning stating the subject property was granted an agricultural exemption for the operation of a farm. This letter was appended to his Residential Petition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,402. The subject property has an improvement assessment of \$21,920, or \$11.28 per square foot of living area. The subject's assessment reflects a market value of \$264,020, or \$136.33 per square foot of living area including land, when applying the 2016 level of assessment of 10.00% for Class 2 property 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 eight suggested equity comparable properties and on four suggested sale comparable properties.

At hearing, the appellant called Jackson and Parsons as expert witnesses. After *voir dire* of Jackson and Parsons, the Board accepted them as experts in the theory and practice of residential real estate appraisal. Jackson testified that the subject was not used as farm land. Jackson developed the sales comparison approach to opine the subject had a market value of \$145,000. Parsons testified that he developed only a cost approach for the two out-buildings. He stated that he was not at the hearing to testify that the subject was used as farm land. He opined the three out-buildings had a depreciated cost approach value of \$2,480. His limited appraisal report did not appraise the value of the dwelling or land. Parsons testified that the two out-buildings needed extensive repairs. The appellant, Robert Ruffer, also testified that the two out-buildings were in such need of repair that parts of them were falling apart. He stated that he had some horses and cows on the property. He referred to the letter dated April 10, 2012, from the Cook County Department of Building and Zoning. He testified that it stated, in relevant part, that the subject and an adjacent parcel also owned by the appellant was granted “an agricultural exemption for the operation of a farm...as long as you maintain this requirement.”¹

Conclusion of Law

The appellant also 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

¹ This letter was submitted as documentary evidence in appellant’s assessment appeal of his property at 1385 Dale Drive under docket #16-33907. He referred to this letter in his hearing testimony for his property at 1333 Dale Drive under docket #16-33681. The board of review did not object to testimony about this letter.

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 raised the issue of whether his property was used as a farm. Whether property is used as farm land is a question of fact. *See McClean County Board of Review v. Property Tax Appeal Board*, 286 Ill.App.3d 1076 (4th Dist. 1997). There was no question that the subject property contained a house rented by the appellant for residential use. The appellant testified regarding a letter from the Cook County Department of Building and Zoning dated April 10, 2012, stating the subject property, as well as that for the appellant's property of an adjacent parcel at 1333 Dale Drive, were granted an agricultural exemption for the operation of a farm so long as it was maintained as a farm. Yet, Jackson testified that the subject property was not used as farm land. Parsons testified that he did not appear at the hearing to testify that the subject was farm land.

Section 1-60 of the Property Tax Code defines farm land:

When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

35 ILCS 200/1-60.

The appellant did not submit documentary evidence or present witness testimony of the percentage or exact location of his entire parcel of land devoted to farming; the extent of farming activity; or whether the subject property was used primarily for farming rather than for residential use. The letter the appellant submitted from the Department of Building and Zoning was from April 2012. Yet, there was no evidence presented by the appellant whether the subject property continued to be used primarily as a farm in the 2016 lien year. Without evidence that

the subject property was used as farm land in the 2016 lien year, the Board cannot find it qualified for a continuing agricultural exemption.

However, the Board finds the best evidence of market value to be Jackson's appraisal opinion that the subject had a market value of \$145,000 as of the assessment date at issue. The Board give no weight to Parsons' limited cost approach report since it lacked detailed explanations of methodology and a description of how he developed his opinion of value. His report was predicated on the subject property as farm land, yet both Parsons and Jackson testified that there was no support to conclude it was used as farm land. Testimony from Parsons and the appellant described the three out-buildings as having *de minimis* value. The Board finds that they did not contribute to the overall value of the subject.

Since market value has been established, the 2016 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. As a result, the Board finds the subject property is equitably assessed, thereby obviating the need to rule on the appellant's assessment inequity argument.

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 16, 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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