



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

APPELLANT: Melinda Ziemke
DOCKET NO.: 17-21045.001-R-1 through 17-21045.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Melinda Ziemke, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-21045.001-R-1	02-03-105-026-0000	11,815	3,379	\$15,194
17-21045.002-R-1	02-03-105-014-0000	5,903	0	\$ 5,903
17-21045.003-R-1	02-03-105-015-0000	5,903	0	\$ 5,903

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 2017 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 one and one-half story, single-family dwelling of frame construction with 1,537 square feet of living area. The dwelling was constructed in 1930. The property contains 72,684 square feet of land and is situated on three parcels, two of which are unbuildable. It is located in Palatine Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement and that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the overvaluation argument the appellant submitted an appraisal undertaken by William A. Falkanger, estimating the subject property had a market value of \$270,000 as of

January 1, 2017. The appraisal indicates Mr. Falkanger is an Illinois certified general real estate appraiser. The appellant also submitted two sale comparables on the grid sheet, one of which sold in September 2014 for \$280,000 and the other which sold in 2005. Three equity comparables were also reflected on the grid sheet. The appellant revised the Assessor's square footage of her suggested comparables, relying on her research using the Multiple Listing Service and Google Earth.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$35,520. The subject's assessment reflects a market value of \$355,200 or \$231.10 per square foot of living area, land included, when using the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance. The subject property has an improvement assessment of \$11,899 or \$7.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four comparables, each of which reflected both equity and sale data.

In written rebuttal, the appellant distinguished the board of review's comparables and revised the characteristics of the board of review's comparables with internet data.

At hearing, the appellant presented the testimony of Mr. William Falkanger, the appraiser. Mr. Falkanger testified he is an Illinois certified general appraiser and prepared the appraisal. He reviewed his qualifications with no objection from the board of review. Mr. Falkanger testified that he employed the sales comparison approach to estimate a total market value for the subject of \$270,000, as of January 1, 2017. He testified the subject was located in an unincorporated section of Palatine and then annexed to Palatine. He stated he was very familiar with the area as he attended high school in Palatine. The subject has private water and sewer systems, a septic system, and no sidewalks. Due to the unique nature of the subject's location, the appraiser analyzed comparables that were located close to the subject property. Mr. Falkanger testified that he made adjustments for lot size due to subject's unique location and situation.

The board of review's representative rested on the previously submitted evidence and requested confirmation of the subject's assessment.

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 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 appraisal submitted by the appellant. The appraiser's testimony was credible as to his land adjustments and familiarity with the subject's area. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$270,000

as of the assessment date at issue. Since the market value of the subject has been established, the assessment level of 10% as established by the Cook County Real Property Assessment Classification Ordinance shall apply, per the appellant's request. 86 Ill. Admin. Code § 1910.50(c)(3).

The Board also finds that this property is now equitably assessed.

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: September 17, 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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