



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

APPELLANT: David T. Allen
DOCKET NO.: 17-28414.001-R-1
PARCEL NO.: 18-18-103-011-0000

The parties of record before the Property Tax Appeal Board are David T. Allen, 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: \$ 9,562
IMPR.: \$40,438
TOTAL: \$50,000

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 40-year old, one-story, single-family dwelling of frame and masonry construction. Features of the home include: two full and one-half baths, a full basement, central air conditioning, one fireplace and a two-car garage. The property contains approximately 15,268 square feet of land and is located in Lyons Township, Cook County. The subject is classified as a class 2-04, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating that the subject property had a market value of \$500,000 as of January 1, 2017. The appraisal indicated that an interior and exterior inspection was conducted by the appraiser on October 3, 2017. Based upon this inspection, the appraisal indicated a land size of 15,268 square feet and an improvement size of 2,748 square feet of living

area. The appraisal developed the sales comparison approach to value using three sales. The sales were located within two-block radius of the subject. They were improved with a one-story, single-family dwelling of frame, masonry or frame and masonry construction. They ranged in age from 47 to 54 years and in size from 1,914 to 2,099 square feet of living area. The properties sold from June, 2015, to February, 2016, for prices that ranged from \$218.68 to \$240.33 per square foot of living area.

At hearing, the appellant read from a prepared statement. He then testified regarding the interior of the subject's improvement. He requested that the Board reduce his assessment to \$50,000, upon application of a 10% level of assessment to the appraisal's market value.

Further at hearing, the appellant called his appraiser, Robert Wessel, as a witness. Mr. Wessel testified that he holds the designation of General Real Estate appraiser since 1991 as well as a real estate broker's license since 1977. He testified that he completed the appraisal assignment for the subject property detailing the various steps taken on this assignment. He opined that the subject's market value was \$500,000. Wessel stated that he had completed thousands of appraisals since 1991, while in the 2017 tax year at issue he completed approximately 40 or 50 appraisals of properties similar to the subject. He also stated he did not develop the income approach to value because the subject was owner occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,366. The subject's assessment reflects a market value of \$573,660 or \$198.84 per square foot using 2,885 square feet of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted descriptive, assessment and sales information on four comparable sales. They were improved with a one-story or one and one-half story, single-family dwellings of frame or masonry construction. They ranged in age from 10 to 88 years and in size from 1,802 to 2,757 square feet of living area. The properties sold from July, 2014, to October, 2017, for prices that ranged from \$235.49 to \$265.82 per square foot of living area. Sale #1 was identified as located in Burr Ridge as is the subject, while the remaining sales were all located in either La Grange or Western Springs.

At hearing, the board of review's representative rested on the written evidence submissions.

Under examination, the board's representative testified that he neither: performed an interior or exterior examination of the subject property; compiled comparable sales data; nor formed an opinion of market value for the subject. Based upon this testimony, the appellant asserted that the board of review's notes on appeal and the sales therein are all hearsay because the preparer of the evidence is not present to testify.

In written rebuttal, the appellant submitted a multi-page document outlining the lack of comparability between the board of review's sales and the subject property. In addition, the appellant argued that the subject's improvement contained 2,748 square feet of living area, while submitting copies of pages from his previously submitted appraisal.

At hearing, the appellant also stated that the county was using incorrect data regarding the subject's improvement, which he has detailed in his written rebuttal. He also testified that in his neighborhood there are very few single-family homes to use as comparables. Thereafter, he asserted different details regarding the lack of comparability of the board's sales to the subject including: proximity to the subject, style, stories, age, size and amenities. He argued that his home is overvalued and needs a reduction.

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 improvement size and market value to be the *appraisal submitted by the appellant as well as the supporting testimony of the appraiser*. The Board finds that the subject property is owner occupied, while containing 2,748 square feet of living area. Further, the Board finds that the subject had a market value of \$500,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2, residential property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)). Based on this evidence, the Board finds a reduction in the subject's assessment *is* 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: November 19, 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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