



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

APPELLANT: James Scanlon
DOCKET NO.: 17-28548.001-R-1
PARCEL NO.: 18-18-101-018-0000

The parties of record before the Property Tax Appeal Board are James Scanlon, 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: \$ 2,677
IMPR.: \$ 55,323
TOTAL: \$ 58,000

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 (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 one and one-half-story dwelling of masonry construction. The dwelling is 30 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, three fireplaces, and a two-car garage. The property is located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant argued that several of the sale comparables, discussed *infra*, support an argument based on uniformity; however, these comparables' assessments were not disclosed.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of

\$580,000 as of October 27, 2016. The appraisal states that the subject is owner occupied. The appellant also argues that recent sales of comparable properties warrant a reduction in the subject's assessment. The sale comparables cited by the appellant are the three sale comparables and two sale listings used by the appraiser in the sales comparison approach to value in the appraisal. The appellant further submitted nine printouts from the MLS of sale comparables located within the subject's subdivision. Sale comparables #1, #2, and #3 in the appraisal, and sale comparables #8, #9, and #3 in the MLS sheets represent the same properties and the same sale transactions, respectively. In total, these sale comparables sold from April 2014 to May 2017 for \$465,000 to \$610,000, or \$165.36 to \$259.91 per square foot of living area, including land.

The appellant's evidence states that the subject's land size is 4,160 square feet of land, and that its improvement size is 2,638 square feet of living area. In support of this argument, the appellant submitted the appraisal, which includes a drawing of the subject's improvement with measurements showing that the subject's improvement size is 2,638 square feet of living area. The appraisal states that the subject's land size is 2,638 and that the appraiser measured the land size.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$48,876..

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,094. The subject property has an improvement assessment of \$58,417. The subject's assessment reflects a market value of \$610,940 when applying the 2017 statutory level of assessment for class 2 property of 10.00% 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 three equity comparables and one sale comparable. The sale comparable sold in May 2017 for \$610,000, or \$259.91 per square foot of living area, including land. The board of review's evidence states that the subject's land size is 4,284 square feet of land, and that its improvement size is 2,830 square feet of living area. No evidence was submitted in support of the land size or the improvement size.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons, and that the board of review failed to address several of the appellant's arguments for a reduction in the subject's assessment.

Conclusion of Law

Initially, the Board finds that the subject's land size is 4,160 square feet of land, and its improvement size is 2,638 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10 15. The appellant submitted the appraisal in support of the assertion that the subject's land size was 4,160 square feet of land, and that the improvement size was 2,638 square feet of living area. The appraisal included a statement that the appraiser measured the land size

and also included drawings and measurements of the subject's improvement. The board of review did not submit any evidence in support of its assertion that the subject's land size was 4,284 square feet of land, or that the subject's improvement size was 2,830 square feet of living area. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's land size is 4,160 square feet of land, and that its improvement size is 2,638 square feet of living area. The Board further finds that the subject's land size is 4,160 square feet of land, and that the subject's improvement size is 2,638 square feet of living area, which results in an assessment of \$22.14 per square foot of living area, and a market value of \$231.59 per square foot of living area, including land. The Board notes that it has no authority to correct the Cook County Assessor's records regarding these two figures; however, insofar as they are used to determine the subject's correct assessment in this analysis, the Board will utilize these the corrected figures.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant did not submit the assessments for the comparable properties purported to be equity comparables. Therefore, the Board cannot determine whether the subject is inequitably assessed when compared to other properties. Insofar as the appellant raises this claim by using the comparable properties' market values per square foot based on their recent sales, the Board finds that such an argument is more adequately addressed by using the lower standard of proof of "preponderance of the evidence," which is the standard used in market value arguments, and is discussed *infra*. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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 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 \$580,000 as of the assessment date at issue. This market value, which equates to \$219.86 per square foot of living area, including land, is supported by the nine sale comparables from within the subject's subdivision, submitted by the appellant, which ranged from \$165.36 to \$259.91 per square foot of living area, including land. Moreover, since the appraisal utilized the correct land size and improvement size for the subject, the Board finds that a further reduction below the appraisal's estimate of market value based on these corrections is not warranted. Since market value has

been established the 2017 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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: June 18, 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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