



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

APPELLANT: Leroy Regner
DOCKET NO.: 17-29433.001-R-1
PARCEL NO.: 12-02-300-073-0000

The parties of record before the Property Tax Appeal Board are Leroy Regner, 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: \$ 1,962
IMPR.: \$ 17,783
TOTAL: \$ 19,745

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 two-story dwelling of masonry construction with 1,298 square feet of living area. The dwelling is 52 years old. Features of the home include a full basement with a formal recreation room and central air conditioning. The property has a 2,707 square foot site, and is located in Park Ridge, Leyden Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale information on four sale comparables. These comparables sold between January 2012 and November 2013 for \$96,000 to \$178,500, or \$74.07 to \$137.73 per square foot of living area, including land. The appellant's grid sheet states that these comparables are located between 47 and 1,056 yards from the subject.

The appellant also argued 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 three newspaper articles describing the noise from airplanes traveling to and from O'Hare International Airport. The appellant also cites an article from "The Appraisal Journal" for the assertion that the estimated loss in a moderately-priced residential property's market value due to airplane noise can be as high as 19%. The appellant argues that this information shows a decline in market values of residential properties within the landing and takeoff patterns of O'Hare International Airport. The article from "The Appraisal Journal" was not included in the appellant's evidentiary submission.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$13,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,745. The subject's assessment reflects a market value of \$197,450, or \$152.12 per square foot of living area, including land, 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 four equity comparables and four sale comparables. These comparables sold between April 2016 and November 2016 for \$210,000 to \$228,000, or \$162.41 to \$175.93 per square foot of living area, including land. The board of review's grid sheet states that all four comparables are located on the "same block" as the subject.

In rebuttal, the appellant argued that the board of review's grid sheet failed to include the full address for comparables #1, #3, and #4. The appellant also argues that the board of review's use of the term "same block" to define the comparables' proximity to the subject is vague. The appellant cites Wikipedia for the proposition that "'proximity' refers to distance and is 'a numerical description of how far apart objects are.'"

At hearing, the appellant reaffirmed the evidence previously submitted, and further argued that the board of review's comparables are not in close proximity to the subject due to the term "same block" being vague. The appellant also referenced the argument previously made regarding 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.

In rebuttal and at hearing, the appellant principally argued that the board of review's comparables were not in close proximity to the subject. Black's Law Dictionary defines "proximity" as "The quality, state, or condition of being near in time, place, order, or relation." Black's Law Dictionary (11th ed. 2019). Unlike the appellant's definition of "proximity" (derived from Wikipedia), the definition from Black's requires no "numerical description." Even so, stating that a property is on the "same block" as the subject *is* a "numerical description," as such a property is less than one block from the subject. Thus, under the definition from Black's, or the definition from Wikipedia (which the Board gives no credence to¹), the term "same block" meets the criteria for describing two properties' "proximity" to each other. Thus, the crux of the appellant's contention appears to be what the appellant believes is an indefinite unit of measure: a "block."

Black's Law Dictionary defines a "block" as "A (usu. rectangular) tract of land enclosed by abutting roads, esp. a tract enclosed by abutting streets within a municipality." Black's Law Dictionary (11th ed. 2019). Thus, the Board finds that, in a suburban area like Park Ridge (where the subject is located), a property located on the same block as the subject is reasonably close in proximity to the subject to offer a meaningful comparison. The Board finds as such because the abutting streets in Park Ridge that encompass the appellant's block (and the board of review's comparables), are not so large as to render the board of review's comparables meaningless. To read the term "same block" in any other manner would be an unreasonable interpretation of the term. Rather, a reasonable interpretation of the board of review's term "same block," when read in conjunction with the definition from Black's Law Dictionary, renders the board of review's comparables very meaningful and relevant due to their close proximity to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #4. These comparables sold for prices ranging from \$162.41 to \$175.93 per square foot of living area, including land. The appellant's four comparables were given no weight in the Board's analysis, as they all occurred too remote in time to accurately depict the market for the subject as of January 1, 2017, the relevant lien date for the instant appeal. 35 ILCS 200/9-155. The subject's assessment reflects a market value of \$152.12 per square foot of living area, including land, which is below the range established by the best comparables in this record.

¹ See Lee F. Peoples, The Citation of Wikipedia in Judicial Opinions, 12 Yale J.L. & Tech 1, 29 (2010) ("Courts should be careful when turning to Wikipedia to conduct *sua sponte* and *ex parte* research into the facts of cases before them. Judges who conduct this type of research run the risk of violating the litigants' due process rights, the law of evidence, the canons of judicial ethics, and the traditions of the American legal system."); see also, Jodi L. Wilson, Proceed with Extreme Caution: Citation to Wikipedia in Light of Contributor Demographics and Content Policies, 16 Vand. J. Ent. & Tech. L. 857, 899 (2014) ("Given the ripple effects of relying on any source, 'good enough' should not be acceptable in the legal context. If a proposition is important enough to merit inclusion and nonobvious enough to require supporting authority, then the sources cited to support even uncontroversial or tangential propositions should be able to withstand a critical analysis of their authoritative value.

Moreover, finding a better source than Wikipedia should not be that difficult. By design, Wikipedia is an echo chamber. Pursuant to Wikipedia's verifiability policy and its no-original-research policy, any information included in a Wikipedia article must come from a reliable, published source. Thus, if the proposition cannot readily be found in another source, perhaps one cited by the Wikipedia article itself, then the article may violate Wikipedia's own policies. This violation, of course, calls the authoritative value of the article further into question.").

Furthermore, the Board is not persuaded by the appellant's market value argument regarding the subject's proximity to O'Hare International Airport. The appellant provided no evidence to show that the subject's market value has been diminished due to the alleged noise from commercial flights travelling near the subject. While the appellant cited an article from "The Appraisal Journal," the study itself was not submitted. The only information from this article is the information that the appellant relies upon, which is stated in conclusory statements in the appellant's cover letter. Without the underlying document, the Board is unable to determine the credibility of the article's preparer, or the veracity of its contents and conclusions. Thus, the appellant's citation to this article, and conclusory statements regarding it, have been given no weight in the Board's analysis. Additionally, the three newspaper articles submitted by the appellant are hearsay, and, as such, are given no weight by the Board. Therefore, based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not 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: October 15, 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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