



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

APPELLANT: Andrew & Tatyana Slater
DOCKET NO.: 17-41574.001-R-1
PARCEL NO.: 04-09-400-054-0000

The parties of record before the Property Tax Appeal Board are Andrew & Tatyana Slater, the appellants, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$20,284
IMPR.: \$27,016
TOTAL: \$47,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of masonry construction with 1,784 square feet of living area. The dwelling is 86 years old. Features of the home include a full basement with recreation room, central air conditioning, a fireplace and a 2-car garage.¹ The property has a 18,869 square foot site located in Northfield Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree as to the existence of a garage with the appellant reporting on the appeal form that the subject has no garage and the board of review reporting that the subject has a 3-car garage. The board of review did not submit a property record card as required by section 1910.40(a) of the Property Tax Appeal Board Rules. The Board finds the best evidence of the garage feature is the appraisal report submitted by the appellant which relied on an exterior visual inspection of the subject property.

The appellants contend overvaluation and assessment inequity with regard to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted a limited appraisal report estimating the subject property had a market value of \$473,000 as of June 15, 2017. The appraisal was prepared by Mary Luetkemeyer, a Certified Residential Real Estate Appraiser and the property rights appraised were fee simple. The intended use of this appraisal was to assist the client (a lending institution) in "collateral evaluation." The appraisal is based on an exterior visual inspection of the subject property by a third party, Christopher Irmiter. In estimating the market value of the subject property, the appellant's appraiser developed a modified sales comparison approach to value where she utilized three comparable sales located within one mile from the subject property. The comparables are improved with a 1.5-story, a split-level, and a 2-story, single family dwellings ranging in size from 1,494 to 1,820 square feet of living area. The comparables have sites ranging in size from 7,425 to 21,427 square feet of land area. Each comparable has a finished basement and a 2-car garage. The sales occurred in September 2016 or May 2017 for prices ranging from \$440,000 to \$482,000 or from \$263.19 to \$294.51 per square foot of living area, including land. The appraiser's value opinion was based on the "scope of work, assumptions, limiting conditions, and appraiser's certification."

Based on this market value evidence, the appellants requested a reduction in the subject's total assessment to \$47,300 to reflect the appraised value at the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In the alternative, the appellants argue inequity in assessment with regard to the improvement as a basis for the appeal. In support of this argument, the appellants submitted limited information on four equity comparables located in the same neighborhood as the subject. The properties are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,124 to 2,182 square feet of living area. Two comparables have central air conditioning and two comparables each have a fireplace. Descriptive information regarding the comparables' age, foundation, and/or garage feature was not disclosed. The comparables have improvement assessments ranging from \$28,051 to \$36,860 or from \$13.21 to \$17.20 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$27,016 or \$15.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,010. The subject property has an improvement assessment of \$30,613 or \$17.16 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .25 of a mile from the subject property and with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$36,503 to \$38,682 or from \$20.20 to \$22.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend in part that 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value contained in this record to be the appraisal report submitted by the appellants. The Board finds that although the appraisal report was based on limited scope of work, exterior observation of the subject by a third party, and no adjustments were made to the comparables for differences from the subject, the board of review did not contest the credibility or the validity of the appraisal or offer alternative evidence of market value.² After considering the only three comparable sales in the record and their similarity to the subject in location, dwelling sizes, garage sizes, and finished basement features, and additionally, after considering the adjustments to these comparables for difference from the subject, the Board finds that the value opinion of the appraiser appears to be supported. In addition, the Board finds that the appraiser is a State of Illinois licensed real estate appraiser, and her report is the only evidence of market value in the record. The subject's assessment reflects a market value above the only evidence of market value in the record. Therefore, based on this evidence, the Board finds a reduction in the subject's assessment is justified.

The taxpayers also contend assessment inequity as the basis of the appeal. The Board finds that after granting assessment reduction to the subject property based on market value considerations, the subject property is equitably assessed and, therefore, no further reduction in the subject's assessment is warranted based on the principle of uniformity.

² The only evidence submitted by the board of review is information on four equity comparables which the Board finds is not responsive to the appellant's market value 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: November 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Andrew & Tatyana Slater, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602