



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

APPELLANT: William Parks
DOCKET NO.: 17-42501.001-R-1
PARCEL NO.: 31-22-402-007-0000

The parties of record before the Property Tax Appeal Board are William Parks, 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: \$11,948
IMPR.: \$ 4,052
TOTAL: \$16,000

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 39-year-old, one-story, masonry, single-family dwelling with approximately 2,015 square feet of living area. Features of the home include: a partial basement, two full and one half-baths, one fireplace, an inground pool and a two-car garage. The property has an approximately 36,764 square foot site and is located in Rich 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 the subject property had a market value of \$160,000 as of January 1, 2018. The appraisal developed one of the three traditional approaches to value: the sales comparison approach. The appraisal indicated that the subject's functional utility was

fair, but with original bathroom fixtures that have not been updated. The appraisal also indicated that there was external obsolescence caused by diesel fumes and noise from trucks loading and unloading for commercial properties that border the East lot line of the subject.

Under the sales comparison approach, the appraisal reflected usage of three sale properties located within a three-mile radius of the subject, all of which were located in Matteson as is the subject property. The properties sold from February to May, 2016, for prices that ranged from \$77.64 to \$85.86 per square foot of living area. The improvements were either a one-story or a split-level, single-family dwellings. They ranged in age from 21 to 26 years and in size from 2,213 to 2,531 square feet. After adjustments, the appraisal estimated a market value of \$160,000 under this approach.

In addition, the appellant submitted a one-page printout from the county assessor regarding the assessor's properties used to determine the subject's market value in 2017.

At hearing, the appellant called as his first witness, William Neberieza, the appellant's appraiser. Neberieza testified that he holds the designations of certified General Appraiser and Senior Residential Appraiser. He explained the subject property's improvements and amenities, while also indicating that the subject's view of commercial property's loading docks reflect external obsolescence. He also testified about how he had chosen the three sale comparables used in his appraisal as well as the adjustments that he made to these sales.

Thereafter, the appellant testified that he has lived in the subject property since 1983 and that it is an owner-occupied home. He testified regarding his personal knowledge of the poor rating accorded the school district for the subject's locale. In addition, he stated that his home contains only a partial basement that in his opinion is not improved. He also indicated that his property backs up onto a mall that is 50% vacant in tax year 2017, while also testifying that he mows his entire back lawn but chooses not to use a later portion thereof.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,465. The subject's assessment reflects a market value of \$224,650 or \$111.49 per square foot of living area, including land, using 2,015 square feet when applying the level of assessment for class 2, residential 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 unadjusted, raw data on four sale comparables, which were located somewhere in either Matteson or Flossmoor without detailing the proximity to the subject. They were improved with a one-story or one and one-half story, single-family dwelling. The improvements ranged in age from 13 to 66 years and in size from 1,864 to 2,113 square feet of living area. The properties sold from January, 2016, to July, 2017, for prices that ranged from \$114.11 to \$139.48 per square foot of living area.

At hearing, the board of review's representative referred to the data on the board of review's sales, while stating that he believed them to be in close proximity to the subject property. He testified that he had no personal knowledge of the sales' arm's length nature or whether there

was any market value variances in Matteson versus Flossmoor. He stated that the county believes the subject's value is fair and correct.

Upon cross examination from the appellant, the board of review's representative testified that he had no personal knowledge of whether a county representative physically reviewed the subject property prior to submitting the evidence in this appeal. Further, the board's representative testified that he did not personally prepare the county's evidence, nor did he have any personal knowledge of the whether the sales were an arm's length transaction. However, he did indicate that the board attempts to locate comparables as close to the subject as possible.

In rebuttal, the appellant stated that there were other sales occurring that are not used by the board of review. He also testified about the varying school districts within the subject's area.

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 undisputed *appraisal submitted by the appellant*. The Board finds in contrast the board of review only submitted raw, unadjusted sales data on properties with unknown proximity to the subject property. Therefore, the Board further finds the owner-occupied, subject property had a market value of \$160,000 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)).

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: February 18, 2020



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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