



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

APPELLANT: Ryan Wuebben
DOCKET NO.: 17-44884.001-R-1
PARCEL NO.: 31-26-208-008-0000

The parties of record before the Property Tax Appeal Board are Ryan Wuebben, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$2,905
IMPR.: \$664
TOTAL: \$3,569

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge 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 one-story dwelling of frame and masonry exterior construction with 1,170 square feet of living area. The dwelling was constructed in approximately 1956 and is 61 years old. The home features a concrete slab foundation and has a one-car detached garage. The property has a 9,685 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-03 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 information on six comparable sales located within the same neighborhood code as the subject and from .11 to .83 of a mile from the subject property. The comparables have sites that range in size from 6,252 to 8,449 square feet of land area. The comparables are improved with one-story dwellings with either 1,170 or 1,248 square feet of living area. The

dwellings were built from 1954 to 1956. Each comparable has a 1-car garage, four comparables have central air conditioning and one comparable has a fireplace. The comparables sold from March 2016 to September 2017 for prices ranging from \$23,000 to \$48,000 or from \$19.66 to \$38.46 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$3,047. The requested assessment would reflect a total market value of \$30,470 or \$26.04 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,087. The subject's assessment reflects a market value of \$70,870 or \$60.57 per square foot 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 information on four comparable sales, one of which is located within the subject's neighborhood code. The comparables have sites that range in size from 6,000 to 12,800 square feet of land area. The comparables are improved with a 1.5-story dwelling and three, 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,344 to 1,738 square feet of living area. The dwellings range in age from 60 to 89 years old. One comparable has a concrete slab foundation and three comparables each have a full basement, with two finished as recreation rooms. Each comparable has either a 1-car, a 1.5-car or a 2-car garage, one comparable has central air conditioning and one comparable has two fireplaces. The comparables sold from June to August 2016 for prices ranging from \$87,000 to \$130,000 or from \$58.16 to \$94.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that each of the board of review comparables have dwellings that are from 14% to 48% larger than the subject dwelling. Furthermore, board of review comparables #1, #2 and #4 are located in a different city than the subject and each have a full basement with two having finished area. Lastly, board of review comparable #2 is 28 years older than the subject. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #2 and #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the comparables submitted by the board of review which differ from the subject in location, dwelling size, design, age and/or foundation.

The Board finds the best evidence of market value to be the comparables submitted by the appellant. These comparables are relatively similar to the subject in location, dwelling size, design and age. However, each comparable has a smaller site size when compared to the subject and four of the comparables have central air conditioning, not a feature of the subject. The comparables sold from March 2016 to September 2017 for prices ranging from \$23,000 to \$48,000 or from \$19.66 to \$38.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$70,870 or \$60.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences, when compared to the subject, the Board finds a reduction in the subject's assessment is warranted.

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 8, 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

Ryan Wuebben, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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