



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

APPELLANT: Heath Fuller
DOCKET NO.: 18-44184.001-R-1 through 18-44184.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Heath Fuller, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-44184.001-R-1	14-31-134-038-0000	10,920	83,252	\$94,172
18-44184.002-R-1	14-31-134-039-0000	10,920	24,908	\$35,828

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 2018 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

Documentary Evidence

The subject property is improved with a four-year-old, two-story residential building of masonry construction. The evidence of the amount of square feet of gross building area differed between the parties. Features of the subject include a full finished basement, central air conditioning, one fireplace and a two-car garage. The property is situated on two contiguous parcels of land in West Chicago Township, Cook County with a total of 4,800 square feet. The residence is situated on both parcels. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties. In support of the overvaluation argument, the appellant submitted information on four suggested comparable sales. In further support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,300,000 as of January 1, 2018. The appraisal cited 3,527 square feet of gross building area. The appraisal disclosed the subject dwelling was owner-occupied during the lien year.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,397. The subject property has an improvement assessment of \$143,477, or \$43.61 per square foot of living area based on 3,290 square feet of gross building area cited by the board of review. The subject's assessment reflects a market value of \$1,543,970, or \$469.29 per square foot of living area including land, when applying the 2018 level of assessment of 10.00% for Class 2 property 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 suggested equity comparable properties and on four suggested sale comparable properties.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics and were based on raw, unadjusted sales data. The appellant reaffirmed the request for an assessment reduction.

Hearing

The BOR made an oral motion at hearing to submit its Exhibit #1 for identification purposes pursuant to Rule 1910.79 (86 Ill.Admin.Code §1910.79). The evidence consisted of two print-outs from the Cook County Clerk's Office that pertained to two mortgages recorded in 2015 and 2017. The Board reserved ruling and permitted the BOR to use the documents in its examination of the appraiser.

The parties stipulated that appraiser Charles Walsh was an expert in the theory and practice of real estate appraisal. Walsh then testified to his appraisal. The appraisal had an effective date of January 1, 2018, which pre-dated repairs and renovations to the subject. Walsh valued the subject by the sales comparison approach to valuation. He selected three comparable sale properties that were similar with the subject and applied adjustments to various key property characteristics to compare them to the subject. Walsh would have made a \$10,000 upward adjustment to comparable property #1 for the number of bathrooms and may have adjusted comparable properties #2 and #3 slightly for location. He noted the subject was on a corner parcel rather than an inside-of-the-block location. He considered these changes would have made no significant change in his opinion of market value. He learned the residence contained 3,527 square feet of living area from the owners and by inspecting blueprints. He used this number in his analysis. Walsh opined the subject's indicated value was \$1,300,000 as of January 1, 2018.

The BOR questioned Walsh whether he knew of and considered the two mortgages as displayed in BOR Exhibit #1 for identification. Walsh did not know of them prior to preparing his appraisal but observed the documents did not display the complete recorded mortgage documents. He added that these mortgages pre-dated his effective date and would not have affected his opinion of value. The BOR submitted a screenshot of the BOR's one-page Grid Analysis of its Notes on Appeal for demonstrative purposes. The BOR marked this as Exhibit #2 for identification. Walsh stated he would use the Multiple Listing Service as a source of comparable sale properties. He stated he would not necessarily look to the Cook County Clerk's Office for information about the property. The BOR asked Walsh what adjustments he would have made to comparable #2 in the Grid Analysis to compare it to the subject property. The Board sustained the appellant's objection, ruling the questioning assumed Walsh inspected all key property characteristics and market data pertaining to the comparable #2.

The BOR stated it was not moving to enter its Exhibits #1 and #2 into evidence. The Board did not enter them.

The appellant stood on the documentary evidence it previously submitted in support of its assessment equity and sales market issues. The BOR stood on its suggested comparable properties previously submitted in its Notes on Appeal.

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.

Walsh's testimony clearly established his process and reasoning to conclude an indicated value. The Board accepts Walsh's citation of 3,527 square feet of living area since he inspected the blueprints of the recent renovation. Although the BOR's Exhibits #1 and #2 were not offered or admitted into evidence, the BOR was allowed to cross-examine Walsh with them. Walsh responded that any information of prior mortgages would not have affected his valuation opinion. The BOR's cross-examination using its Grid Analysis lacked reliability as the foundation for an appraiser's process of adjusting selected comparable properties. The Board notes the board of review could have, but did not, call Walsh as its witness in its case in chief to inquire about his process of considering comparable properties.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the subject property had a market value of \$1,300,000 as of the assessment date at issue. Since market value has been established, the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. *See* Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36, thereby obviating the need to rule on the appellant's assessment inequity 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:

August 22, 2023



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

Heath Fuller, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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