



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

APPELLANT: Edward Damstra
DOCKET NO.: 20-30863.001-R-1
PARCEL NO.: 27-13-201-037-0000

The parties of record before the Property Tax Appeal Board are Edward Damstra, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; 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: \$38,431
IMPR.: \$27,569
TOTAL: \$66,000

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 2020 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 44-year-old, two-story, mixed-use building of masonry construction with 11,466 square feet of building area. The building functions as a funeral home with a second floor apartment. Features of the building include a slab foundation, central air conditioning, and a four-car garage. The property has a 69,875 square foot site and is located in Orland Park, Orland Township, Cook County. The land to building ratio is approximately 6.09:1. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contended overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument the appellant submitted an appraisal. This appraisal was prepared and signed by Tom Grogan. The appraisal of the subject property utilized the sales comparison approach and the income approach. As for the sales comparison approach, the

appraisal examined six comparable sales sold between April 2017 and September 2019 for prices ranging from \$180,000 to \$500,000. The appraisal estimated the subject property had a market value of \$660,000 as of January 1, 2020, based on the sales comparison approach. The appraisal next conducted analysis under the income approach utilizing five different comparable properties. The appraisal estimated the subject property had a market value of \$675,000 as of January 1, 2020, based on the income approach. The appraiser gave primary consideration to the sales comparison approach.

The appellant also indicated that they wished to proceed based on a contention of law. The appellant's brief argued that under 35 ILCS 200/13-5 the subject property should receive a reduction in assessment due to the COVID-19 pandemic constituting a disaster.

The appellant requested a reduction in the subject's assessment to \$57,860 when applying the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance. The appellant's argument indicated that the subject property had a pre-COVID-19 market value of \$660,000, which they determined was reduced to \$578,600 due to the pandemic disaster.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,103. The subject's assessment reflects a market value of \$971,030 or \$84.69 per square foot of living area, including land, when applying the 10% level of assessment for class 2 properties as determined by the Cook County Real Property Classification Code. In support of its contention of the correct assessment the board of review submitted information on four sales comparables which sold between June 2018 and November 2020 for prices ranging from \$287,649 to \$720,000.

This matter proceeded to hearing on September 11, 2023, via the WebEx platform. Present at the hearing were Mary Kate Fitzgerald and John Fitzgerald, attorneys for the appellant, Shaina Howell, representative for the Cook County board of review, and Tom Grogan, witness for the appellant. Shaina Howell and Tom Grogan were sworn in as witnesses.

The appellant made a pre-hearing motion to amend their requested assessed value from \$57,860 to \$66,000, based on the appellant withdrawing their contention of law based on 35 ILCS 200/13-5 and requested relief due to the COVID-19 pandemic. The board of review had no objection to the amendment or withdrawal of argument. The motion for an amendment to requested assessed value was granted and the case proceeded to hearing without the COVID-19 arguments.

Mary Kate Fitzgerald presented an opening statement for the appellant. Shaina Howell waived opening statement for the board of review.

Tom Grogan was called to testify by the appellant. Mr. Grogan testified that he been licensed as an Illinois real estate appraiser since 1995 and received his MAI designation in 2004. Mr. Grogan currently works for Sterling Valuation and testified to his experience. Ms. Fitzgerald sought to qualify Mr. Grogan as an expert in real estate appraisal. Ms. Howell had no objection and Mr. Grogan was qualified as an expert in real estate appraisal.

Mr. Grogan then testified to his appraisal report and to his analysis of the subject property. First, Mr. Grogan testified to the sales comparison approach. Mr. Grogan testified to the specific characteristics and necessary adjustments of the sales comparables he utilized in his analysis. Mr. Grogan testified where he receives his data such as CoStar and public records. Mr. Grogan testified to the details of the comparable properties that he used in his report along with the adjustments that he made. Mr. Grogan then testified to the income approach. Mr. Grogan testified about his data and where he obtained the data from.

Ms. Howell then conducted cross-examination. Ms. Howell's questioning addressed the fact that Mr. Grogan used qualitative adjustments rather than quantitative adjustments for his comparable analysis.

Ms. Fitzgerald conducted redirect examination asking questions about quantitative versus qualitative adjustments.

Ms. Howell then presented the board of review's case-in-chief where she made distinctions in the comparables used by the appraiser and then rested on the evidence previously submitted.

Ms. Fitzgerald cross-examined Ms. Howell about the board of review's comparables.

Both parties then presented closing argument.

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 appraisal submitted by the appellant. The appraiser, Mr. Grogan, testified credibly and was not impeached. The methodology that Mr. Grogan used to both determine his comparables and to make adjustments to those comparables was logical, reasoned, and was within the typical practice used within the industry. The board of review's comparables were given less weight due to the nature of the buildings, the size of the buildings, and the fact that they were unadjusted raw sales data without taking into consideration the differences in characteristics between the subject property and the comparables. The subject's assessment reflects a market value of \$971,030, which is above the appraised value. The Board finds the subject property had a market value of \$660,000 as of the assessment date at issue. Since market value has been established the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject's assessment was overvalued and a reduction in the subject's assessment is 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: May 21, 2024



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

Edward Damstra, by attorney:
John P. Fitzgerald
Fitzgerald Law Group, P.C.
7035 High Grove Boulevard
Burr Ridge, IL 60527

COUNTY

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