



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

APPELLANT: Robert Wessel
DOCKET NO.: 20-30877.001-R-1
PARCEL NO.: 18-05-410-006-0000

The parties of record before the Property Tax Appeal Board are Robert Wessel, 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 **No Change** 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: \$5,655
IMPR.: \$35,665
TOTAL: \$41,320

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 one-story, single-family dwelling of masonry construction with 1,583 square feet of living area. The dwelling was 66 years old. Features include a full, unfinished basement, central air conditioning, and a two-car garage. The property has a 7,800 square foot site and is located in LaGrange, Lyons Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating that the subject property had a market value of \$352,000 as of January 1, 2020. The appraisal relied on the sales comparison approach, and the appraiser relied on three suggested comparable properties that sold between September 1, 2017, and June 14, 2019, for amounts ranging from \$350,000 to \$352,500 or between \$219.44 and \$232.37 per square foot of living area, land included in the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,320. The subject's assessment reflects a market value of \$413,200 or \$261.02 per square foot of living area, land included in the sale price, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of its contention of the correct assessment the board of review submitted information on four suggested comparable sales. These properties sold for between \$373,250 and \$539,000 between April 19, 2019, and December 9, 2020. According to the Board of Review's Notes on Appeal, this amounted to between \$303.15 and \$511.39 per square foot of living area, land included in the sale price.

For rebuttal evidence, the appellant submitted MLS data regarding the board of review's suggested comparables. The MLS data suggested that the Board of Review Notes on Appeal contained some erroneous information about improvements and understated the square footage of the living areas on some of its suggested comparables.

A virtual hearing was conducted regarding this appeal before one of the Board's Administrative Law Judges. The appellant represented himself at the hearing, and Mr. John Lartz represented the board of review. The board of review's representative initially objected to the fact that the appellant and his witness could be heard but their faces could not be seen during the virtual hearing. The Administrative Law Judge noted the objection but allowed the hearing to proceed.

The appellant called his appraiser, Charles, Faber, as a witness. Mr. Faber testified that he is a Certified General Real Estate Appraiser in Illinois, and he has been appraising property since 1979, including residential, commercial, industrial, and agricultural property. There was no objection to Mr. Faber testifying as an expert witness.

Mr. Faber testified that he appraised the subject property in July 2020 to determine its value as of January 1, 2020. He inspected the subject property and searched for sales of comparable properties in its immediate area. In the appraisal, Mr. Faber compared the best comparables to the subject property, which included determining a range and a final value estimate. The three sales comparables that he chose were similar to the subject property in terms of general location, land size, ranch style, brick construction, age, room count, bedroom count, central air conditioning, garage storage, and the fact that they have not had recent major renovations. The lack of recent renovations of the comparables was apparent from photographs of them taken from the inside. According to Mr. Faber, the subject property's kitchen and bathroom were last renovated in 1985.

Mr. Faber testified that he took into account that the appraisal's sales comparable two involved a foreclosure sale, but he did not believe that this negatively impacted the value of the comparable. He also did not think it was bad that one of the appraisal's other comparables (comparable one) was sold as is. He stated that sometimes properties were listed in MLS as sold as is because the sellers don't want to make any changes after the parties agree to a deal, and a new property could be sold as is.

On cross-examination, Mr. Faber acknowledged that his appraisal did not state that sales comparable two involved a foreclosure sale or that sales comparable one was sold as is. He also

acknowledged that his appraisal contained no photographs of the interior of the subject property at the appellant's request, and that it would be easier to determine the value of the property from the appraisal if it contained interior photographs of the subject.

On redirect examination, Mr. Faber stated that he would have noted any negative conditions regarding the subject property in the appraisal. Furthermore, the fact that comparable two was only on the market for one day before being sold was neither good nor bad in his opinion. It could just mean that the property was priced correctly. According to Mr. Faber, comparable two sold at a price similar to the appraisal's other two comparables, which indicates that it was sold at around market value.

The board of review's representative testified that it had presented four comparable properties located in the same subarea as the subject. He believed that they were good comparables based on similarities in square footage, age, and proximity to the subject. The sales prices of these comparables varied from \$303.15 to \$511.39 per square foot of living area. The board of review's representative acknowledged on cross-examination that he had not prepared the Notes on Appeal and that he had not inspected the subject property and was not aware of any board of review employee who had done so. He stated that it would not be possible for board of review employees to inspect all properties that are the subject of appeals because of the volume of appeals.

On rebuttal, the appellant testified that he had presented an appraisal by a Certified Illinois Real Estate Appraiser to support his asserted market value for the subject property. He also stated that the board of review was bringing up uniformity by mentioning the sales prices per square foot of its comparables, and his appeal was based on market value, not uniformity.

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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The appraisal submitted by the appellant relies on three suggested sales comparables, but it does not mention that comparable one was sold as is and comparable two involved a foreclosure sale. Mr. Faber testified that he did not believe that it was a bad thing that comparable one was sold as is. He further testified that the MLS sometimes shows a property was sold as is because the seller did not want to make changes after a contract was agreed upon. He also testified that a new home could be sold as is.

The appraisal's comparable one was not a new home, however; it was 62 years old. This leaves open the possibility that it was sold as is because of deficiencies that needed to be addressed.

The record does not reveal why the property was sold as is, and it is the appellant's burden to prove an overvaluation claim by a preponderance of the evidence. *See Winnebago County Bd. of Review*, 313 Ill. App. 3d at 1043. Accordingly, the Board finds that the appellant has failed to establish that the appraisal's comparable one is indicative of the subject property's fair market value.

The sale of comparable two in May 2019, was a "compulsory sale" because it resulted from a foreclosure. *See* 35 ILCS 200/1-23. The Board recognizes the statutory requirement that it consider compulsory sales of suggested comparable properties submitted by a taxpayer for the purpose of potentially revising or correcting an assessment. *See* 35 ILCS 200/16-183. But this must be done consistent with the requirement that all real property be valued at its fair cash value. *See* 35 ILCS 200/9-155. The fair cash value is the price that the subject property would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. *Bd. of Educ. of Meridian Community Unit School Dist. No. 223 v. Property Tax Appeal Bd.*, 2011 IL App (2d) 100068, ¶ 36.

The record indicates that the seller of comparable two was compelled to sell because of a foreclosure, and that the property was on the market for only one day. Mr. Faber testified that the sale price for comparable two was nonetheless indicative of the subject's fair market value because it sold for an amount similar to the sales prices of the appraisal's other two comparables. The Board has already found that the appellant failed to establish that one of those suggested comparables is indicative of the subject's market value, however. And the fact that comparable two's sale price was similar to that of one suggested comparable is not sufficient to show that the May 2019 sale of comparable two is a reliable indicator of the subject's market value despite the fact that it was a compulsory sale. Accordingly, the Board finds that the appellant has failed to establish that the appraisal's comparable two is indicative of the subject property's fair market value.

The Board further finds that the appraisal's reliance on comparables one and two calls into question the appraiser's conclusion regarding the subject property's fair market value under the above circumstances, and the Board gives no weight to that conclusion. Sales comparable three from the appraisal is one of the best comparables in this record, however, along with the board of review's comparables one and three.

Before proceeding further, the Board notes that there are factual issues about whether the Notes on Appeal submitted by the board of review accurately describes some of the features of its comparables. The appellant's rebuttal evidence included MLS data about those suggested comparables that was inconsistent with some of the information in the Notes on Appeal.

Because the Board is not placing any weight on the board of review's comparables two and four, it is not necessary to resolve any factual disputes about the features of those suggested comparables. With respect to board of review comparables one and three, the Board resolves most of the factual disputes in favor of the appellant. The Board finds that the board of review's comparable one is of masonry construction, and it has one full bathroom, a half bath, a partially finished basement with a formal recreation room, and central air conditioning. The Board further

finds that this suggested comparable has 1,546 square feet of living area in its residence, including the 192 square foot recreation room in the basement.

Regarding the board of review's suggested comparable three, the Board finds that it has two full bathrooms, a half bath, three bedrooms, a partially finished basement with a bedroom, a fireplace, and central air conditioning. The parties have advanced three different figures for the size of the living area in this suggested comparable's dwelling. The board of review states in its Notes on Appeal that the dwelling has 1,054 square feet of living area. Appellant's rebuttal evidence states that he measured the living area of the dwelling, and the size was 1,917 square feet. At the hearing, appellant testified that the dwelling has 1,247 square feet of living area.

The MLS data submitted as rebuttal evidence by the appellant indicates that none of these figures is correct. Instead, it indicates that the board of review's comparable three has 1,416 square feet of living area in its residence, including the bedroom in the basement. Accordingly, the Board finds that the board of review's comparable three has 1,416 square feet of living area in its residence. The Board further finds that the subject property has central air conditioning even though the Notes on Appeal states that it does not. The appraisal submitted by the board of review states in several places that the subject has central air conditioning, and the appraiser inspected the subject property.

The Board's finding that the best comparables in the record are the appellant's comparable three and the board of review's comparables one and three is based on similarities between the subject property and those comparables. Like the subject property, these comparables have single-family residences of masonry construction with central air conditioning and two-car garages. The living areas in their dwellings are very similar in size to that of the subject's dwelling. Two of these comparables are located within the same subarea as the subject, and the third is located less than five blocks away.

These comparables sold between September 1, 2017, and December 9, 2020, for amounts ranging from \$219.44 to \$380.65 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$413,200, land included, or \$261.02 per square foot of living area, which is within the range established by the best comparables in the record and toward the lower end of that range.¹ Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment *is not* justified.

¹ At the hearing, appellant asserted that the sales price per square foot of a comparable is relevant if a uniformity violation is asserted, but not where overvaluation is asserted. Appellant is mistaken. The assessment amount per square foot of improvements of a comparable may be irrelevant in an appeal where only overvaluation is claimed, but the sale price per square foot of living area is relevant in an overvaluation case assuming the sale was recent enough and there are sufficient similarities between the subject and the comparable.

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: September 20, 2022



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

Robert Wessel
223 S PECK AVENUE
LAGRANGE, IL 60525

COUNTY

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