



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

APPELLANT: Robert Wessel
DOCKET NO.: 21-46215.001-R-1
PARCEL NO.: 18-05-410-006-0000

The parties of record before the Property Tax Appeal Board are Robert Wessel, the appellant(s); 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: \$ 5,655
IMPR.: \$ 30,754
TOTAL: \$ 36,409

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2021. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a one-story single-family dwelling of masonry construction with 1,583 square feet of living area. The dwelling is 66 years old. Features of the home include a full unfinished basement, a fireplace, and a two-car garage. The property's site is 7,800 square feet, and it is located in 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 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 \$352,000 as of January 1, 2021. The appellant is named as the appraiser and as the client in the appraisal. In the sales comparison approach to value, the appellant/appraiser utilized three suggested sale comparables that sold between May 2019 and December 2020 for \$335,000 to \$352,500, or \$204.52 to \$232.37 per square foot of living area, including land. In Section II of the appeal

form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$35,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$41,180. The subject's assessment reflects a market value of \$411,800, or \$260.14 per square foot of living area, including land, when applying the 2021 statutory level of assessment for class 2 property of 10.00% 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 equity comparables, and four sale comparables. These sale comparables sold from March 2021 to October 2021 for \$465,000 to \$608,000, or \$304.72 to \$400.79 per square foot of living area, including land.

In rebuttal, the appellant argued that the board of review's evidence was merely raw sales data, and that, in any case, the board of review's sales comparables were not similar to the subject for various reasons. In support of this latter assertion, the appellant submitted printouts from the MLS, including black and white photographs from those listings, for board of review sale comparables #1, #2, and #3. According to the MLS printouts, these three comparables were all renovated shortly before the sale transactions.

At hearing, both parties reaffirmed the evidence previously submitted. The appellant also objected to the submission of the board of review's evidence, as the preparer of this evidence was not present to testify. The ALJ overruled the objection, as the evidence speaks for itself and contained no accompanying analysis or adjustments. Moreover, the objection was overruled based on PTAB Rule 1910.70(d), which allows the designee of a board of review commissioner to appear before the Board. 86 Ill.Admin.Code §1910.70(d). The ALJ requested to take judicial notice of the Uniform Standards of Professional Appraisal Practice 2020-21 ("USPAP"), and neither party objected when given the opportunity. Additionally, upon questioning from the ALJ, the appellant/appraiser stated that his intention was to prepare the appraisal in conformance with USPAP.

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 proven 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 did meet this burden of proof, and a reduction in the subject's assessment is warranted.

Initially, the Board finds that the appraisal submitted by the appellant is not credible. The appraisal submitted by the appellant states that it is intended to conform with USPAP, and, at hearing, the appellant testified that he intended the appraisal to comply with USPAP. USPAP defines "bias" as "a preference or inclination that precludes an appraiser's impartiality, independence, or objectivity in an assignment." The Appraisal Foundation, Uniform Standards of Professional Appraisal Practice 3 (2020-21). USPAP further states that "An appraiser must

perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests. An appraiser...must not perform an assignment with bias[.]” The Appraisal Foundation, Uniform Standards of Professional Appraisal Practice 7 (2020-21). The Board finds that the appellant, as the appraiser of his own personal home, cannot complete the appraisal without bias, as that term is defined in USPAP.¹ As such, the Board finds that the analyses and adjustments found in the appraisal lack credibility, and accords no weight to them in this analysis. However, the Board will analyze the raw sales data of the sale comparables found in the appraisal, as well as the sale comparables submitted by the board of review.

The Board finds the best evidence of market value to be all of the appellant’s sale comparables. These sale comparables sold for prices ranging from \$204.52 to \$232.37 per square foot of living area, including land. The subject’s assessment reflects a market value of \$260.14 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject’s assessment is warranted.

¹ While finding, for purposes of this Final Administrative Decision, that the appellant cannot appraise his own personal home without bias, the Board does not reach the issue of whether the appellant abridged any ethical duties imposed by USPAP, or any rules imposed by any other authorities. The Board’s holding on this issue is limited to the credibility of the appellant/appraiser in this appeal.

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: March 26, 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

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