



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

APPELLANT: Laymon Scullark  
DOCKET NO.: 09-27385.001-R-1  
PARCEL NO.: 20-36-331-055-0000

The parties of record before the Property Tax Appeal Board are Laymon Scullark, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 3,749  
**IMPR:** \$ 6,840  
**TOTAL:** \$ 10,589

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 2009 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 masonry construction with 960 square feet of living area. The dwelling was constructed in 1952. Features of the home include a one bath, two bedrooms, and a two-car garage. The property has a 4,166 square foot site and is located in Hyde Park Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and recent purchase as the bases of appeal. In support of the equity argument, the appellant submitted information on eight comparables. In support of the recent purchase argument, the appellant submitted a copy of a special warranty deed that indicates the subject was purchased in August 2009 for a price of \$64,000. The appellant also submitted a copy of 35 ILCS 200 which concerns compulsory sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,589. The subject property has an improvement assessment of \$118,978 or \$123.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Comparable #2 sold in July 2006 for a price of \$90,000 or \$107.66 per square foot of living area including land.

In written rebuttal, the appellant's attorney stated that the board of review did not submit any evidence to refute the arm's-length nature of the sale of the subject. The appellant's attorney also cited two Property Tax Appeal Board decisions in regarding other properties.

#### **Conclusion of Law**

The Board notes that under the Illinois Property Tax Code, the Board is charged with making a decision on an appeal that "shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government." 35 ILCS 200/16-185 (West 2010). Under this standard of review and authority, each decision by the Board is necessarily fact specific and based upon the particular record of each case. The Board of Education of Ridgeland School Dist. No 122 v. The Property Tax Appeal Board, South Cook County Mosquito Abatement District, and Sears, Roebuck and Company 975 N.E.2d 263, 363 Ill.Dec. 461. Although the Board took judicial notice of its findings in its previous decisions, cited by the appellant, regarding other properties, the decision in the case at hand is based on the specific facts and evidence of the instant appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. "[A] contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value, (citations) but would

be practically conclusive on the issue of whether an assessment was at full value." People ex rel. Korzen v. Belt Ry. Co. of Chi., 37 Ill. 2d 158, 161 (1967).

The Board finds that the appellant did not complete Section IV-Recent Sale Data of the Property Tax Appeal Board's appeal form. The appellant did not indicate whether the sale of the subject was a transfer between family or related corporations or whether the subject was advertised for sale. Without this information, the Board is not able to determine the arm's length nature of the sale or whether the sale price of the subject reflects its fair cash value. As such, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the subject is overvalued and a reduction on this basis is not warranted.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #6, and #8 and the board of review's comparables #2. These comparables had improvement assessments that ranged from \$4.06 to \$7.58 per square foot of living area. The subject's improvement assessment of \$7.13 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

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Chairman

*K. L. Ferr*

*Mark Morris*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 21, 2015

*A. Proctor*

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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 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 the subsequent year 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.

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.