



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

APPELLANT: Richard Grisby  
DOCKET NO.: 09-31154.001-R-1  
PARCEL NO.: 32-23-246-030-0000

The parties of record before the Property Tax Appeal Board are Richard Grisby, the appellant; 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:** \$ 532  
**IMPR:** \$ 2,541  
**TOTAL:** \$ 3,073

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, single-family dwelling with 2,342 square feet of living area with masonry exterior construction. The dwelling was constructed in 1964. Features of the home include a partial basement, central air conditioning, one fireplace, two baths and a two-car garage. The property has a 20,424 square foot site and is located in

Bloom Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

Procedurally, the Board notes that the appellant filed a pro se appeal in this matter listing a different appellant mailing address than that of the subject property. Thereafter, the Board received a motion to substitute attorneys on RMR Property Tax Solutions letterhead which was solely signed by Ron Justin, while listing the same address that was listed by the appellant. Without a signature from the taxpayer, the Board mailed copies of the hearing notice to both the consultant corporation as well as the appellant at the subject property's address. The notices were dated and mailed on May 5, 2015. Neither mailing was returned to the Board as undeliverable. This appeal was scheduled for hearing on July 1, 2015. On the hearing date, attorney Ron Justin appeared verbally indicating that he was representing the appellant. However, when the Board requested a copy of the appellant's retainer signed by the appellant of Mr. Justin, he indicated that he did not have that at the hearing. Moreover, attorney Justin stated that he had left his prior agency's affiliation where his office had been previously located.

In response, the board of review's representative moved for a dismissal of this appeal due to the absence of proper representation on the scheduled hearing date. The Board denied the board of review's motion for dismissal, while leaving the record open for 24 hours in order for Mr. Justin to submit a copy of a retainer or an appearance form with the appellant's signature thereon reflecting that Mr. Justin was hired to represent this appellant in this proceeding. The Board stated that this was especially relevant due to attorney Justin's verbal statement that he separated from a prior agency's affiliation and a total absence of the appellant's signature on any document actually hiring attorney Justin.

Procedurally, the hearing continued with this proviso wherein Mr. Justin did not call the preparer of the evidence as a witness in this proceeding. Thereafter, there was no submission from Mr. Justin within the allocated time period or prior to the rendering of this Board decision. Therefore, the Board will render a decision based upon the evidence in the record.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet identified as a 'Property Comparison Analyzer' prepared by

Rick Robin of RMR Property Tax Solutions. The grid sheet reflected information on three comparable sales. The properties sold from June to November, 2008, for prices that ranged from \$14.88 to \$33.19 per square foot. The properties contained improvements that were built in 2005 and ranged in building size from 1,146 to 1,344 square feet of living area. The Analyzer estimated a market value for the subject of \$13,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,073. The subject's assessment reflects a market value of \$34,528 or \$32.60 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on four suggested equity comparables. Further, the subject's property characteristic printouts reflect that the taxpayers are the appellants with an address of 1003 Butterfield Circle, Shorewood, while the subject's address is 1508 13<sup>th</sup> Street, Ford Heights.

#### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In determining the fair market value of the subject property, the Board looks to the evidence presented by the parties.

The Board accords little weight to the board of review's equity comparables due to the absence of sales data relating to the issue raised by the appellant. However, the Board does find that the subject is not an owner-occupied dwelling based upon the unrebutted evidence of the board of review.

In totality, only the appellant submitted raw, unadjusted sales data on three suggested comparables. These sales occurred from June to November, 2008, for prices that ranged from \$14.88 to \$33.19 per square foot. In comparison, the appellant's assessment reflects a market value of \$32.60 per square foot of living area which is within the range established by the sale comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported by the appellant's evidence and that an assessment reduction is not warranted.

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.

\_\_\_\_\_  
Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: December 18, 2015

*A. Proctor*

\_\_\_\_\_  
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.