



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

APPELLANT: Michael Gamson  
DOCKET NO.: 09-35698.001-R-1  
PARCEL NO.: 10-13-400-003-0000

The parties of record before the Property Tax Appeal Board are Michael Gamson, the appellant(s), by attorney Anthony Lewis, of Law Offices of Gary H. Smith in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$5,720  
**IMPR.:** \$9,855  
**TOTAL:** \$15,575

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 7,150 square foot parcel of land improved with a 101-year old, two-story, stucco, multi-family dwelling. The property is located in Evanston Township,

Cook County. The property is a class 2-11 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 \$175,000 as of August 22, 2008. The appraisal discloses that the subject was offered for sale in 2007 for \$419,900 and this offer was reduced to \$379,900 prior to the rescission of the offer. The appraisal notes the subject is under contract for \$165,000 as of August 21, 2008. An illegible copy of the settlement statement and a copy of the sales contract was included as evidence. The sellers name is either not disclosed or illegible.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,021. The subject's assessment reflects a market value of \$393,494 using the Illinois Department of Revenue's 2009 three-year median level of assessment for class 2 property of 8.90%.

In support of its contention of the correct assessment the board of review submitted four equity comparables. The board of review also lists a sale for the subject in October 2008 for \$165,000. No evidence as to the arm's length nature of the sale was provided.

#### 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 Board gives less weight to the sale of the subject in October 2008 because the evidence submitted by the appellant and the board of review did not disclose the arm's length nature of the sale. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$175,000 as of the assessment date at issue and a reduction is warranted.

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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



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Member



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Member

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Member



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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: April 24, 2015



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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.