



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

APPELLANT: Christina Zentner
DOCKET NO.: 10-21116.001-R-1
PARCEL NO.: 10-11-404-017-0000

The parties of record before the Property Tax Appeal Board are Christina Zentner, the appellant, by attorney Leonard Schiller of Schiller Klein PC 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: \$17,640
IMPR.: \$56,473
TOTAL: \$74,113

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 2010 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 is improved with a two-story single family dwelling of frame construction with 2,829 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 15,680 square foot site and is located in Evanston,

Evanston Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 28, 2010 for a price of \$829,000. The appellant also submitted a copy of the Illinois Department of Revenue PTAX-215, Assessment Ratios Adjusted for Changes, for 2009 that reported the three year average median level of assessments for Cook County Real Property Assessment Classification Ordinance class 2 property to be 8.90%. Based on this document, the appellant requested the 2009 three year average median level of assessment for Cook County Real Property Assessment Classification Ordinance class 2 property of 8.90% as determined by the Illinois Department of Revenue be applied to the purchase price to arrive at a final total assessment of \$73,781.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,900. The subject's assessment reflects a market value of \$829,000 when applying the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 10%. Included with the board of review submission was an Addendum to Notes on Appeal wherein the board of review asserted it determined it was not submitting any assessment level evidence pursuant to 86 Ill.Admin.Code 1910.50(c)(2) solely to avoid the expenditure of public funds to compile and present such evidence, which it determined to be uneconomical in view of the relatively small size of the present claim.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

In rebuttal the appellant asserted the board of review did not address the market value issue. The appellant also noted that the 2010 three year average median level of assessments for class two property was 8.94%.

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 justified.

The Board finds the only evidence of market value in this record to be the purchase of the subject property in June 2010 for a price of \$829,000. In support of the purchase price the appellant submitted a copy of the settlement statement and a copy of the real estate sales contract. The board of review submitted no evidence challenging the arm's length nature of the transaction or market date challenging the fair cash value of the purchase price. The Property Tax Appeal Board gives no weight to the board of review assessment equity evidence as this did not address the appellant's overvaluation argument.

The appellant further requested the three year average median level of assessment for Cook County Real Property Assessment Classification Ordinance class 2 property as determined by the Illinois Department of Revenue be applied to the purchase price. The appellant noted in rebuttal that the 2010 three year average median level of assessment for class 2 property was 8.94% as determined by the Illinois Department of Revenue. The board of review presented no evidence or argument with respect to the level of assessment issue presented by the appellant. Based on this record the Board finds the subject property had a market value of \$829,000 as of January 1, 2010. Since market value has been determined the 2010 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.