



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

APPELLANT: Euan & Nora Morrison
DOCKET NO.: 10-23131.001-R-1
PARCEL NO.: 10-33-302-007-0000

The parties of record before the Property Tax Appeal Board are Euan & Nora Morrison, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$7,936
IMPR.: \$17,864
TOTAL: \$25,800**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a two-story dwelling of masonry construction with 2,237 square feet of living area. The dwelling is 60 years old. Features of the home include a

partial basement that is unfinished, central air conditioning, a fireplace and a one-car garage. The property has an 8,140 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument the appellants' submitted evidence disclosing the subject property was purchased on April 19, 2010 for a price of \$258,000. The appellants submitted a copy of the subject's sales contract and settlement statement to further support the arm's-length nature of the subject's sale. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,696. The subject's assessment reflects a market value of \$526,960 or \$235.57 per square foot of living area, land included, when using the Cook County level of assessments for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that ranged in size from 2,139 to 2,409 square feet of living area. The sales occurred from January to September 2008 for prices ranging from \$515,000 to \$850,000 or from \$240.77 to \$352.84 per square foot of living area, including land.

The board of review's submission included a brief arguing that the appellants failed to follow Cook County Board of Review's Rule 28, which specifically asks the taxpayer, who is seeking a market value substantially below the Assessor's market value, to provide, among other information, the reasons for the sale and the length of time the subject property was on the market. In addition, the brief disclosed the subject property was the subject of a *lis pendens* proceeding and therefore the sale transaction was made under duress.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the subject's sale in April 2010 for \$258,000. The Board gave less weight to the board of review's comparables due to their sale dates occurring greater than 15 months prior to the January 1, 2010 assessment date. The subject's assessment reflects a market value of \$526,960, which is above the subject's sale price. Based on this record the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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.

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: November 20, 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.