



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

APPELLANT: Gordon Williams  
DOCKET NO.: 10-23686.001-R-1  
PARCEL NO.: 09-25-317-010-0000

The parties of record before the Property Tax Appeal Board are Gordon Williams, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$ 6,820  
**IMPR.:** \$ 81,421  
**TOTAL:** \$ 88,241

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 a six year-old, two-story dwelling of masonry construction containing 3,487 square feet of living area. Features of the home include a full finished basement, air conditioning, a fireplace and a two-car garage. The

property has an 8,800 square foot site and is located in Maine Township, Cook County. The property is a class 2-78 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 information on three comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,241. The subject's assessment reflects a market value of \$987,036, or \$283.06 per square foot of living area including land, when applying the 2010 three-year average median level of assessment for Class 2 property of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparables with equity assessments included on each.

In rebuttal, the appellant argued that the board of review's evidence was somehow rendered unresponsive to the appellant's overvaluation argument based on sales comparables because the board of review supplemented its sale comparables with equity assessment information. The appellant also argued that the board of review's evidence is unreliable because it was not based on information obtained from the Cook County Recorder of Deeds, Multiple Listing Service or sales contracts.

### **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.

The Board finds no merit to the appellant's arguments in rebuttal. The board of review, in fact, submitted sales comparables in response to the appellant's overvaluation

argument based on recent sales. That the board of review supplemented this information with equity assessment data does not render its sales comparables unresponsive. The appellant also has not submitted any authority that the board of review's evidence must be obtained from the sources it deems reliable. The appellant's evidence appears to be from a website entitled "mredllc.com." The appellant has failed to establish that this website is any more reliable than sources used by the board of review for its evidence.

The Board finds the best evidence of market value to be the appellant's comparable sale #2, and the board of review comparable sales #3 and #4. These comparables sold for prices ranging from \$244.81 to \$287.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$283.06 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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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*

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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.