



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

APPELLANT: Scott Baxter
DOCKET NO.: 10-24883.001-R-1 through 10-24883.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Scott Baxter, the appellant, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-24883.001-R-1	15-34-407-027-0000	1,089	18,055	\$19,144
10-24883.002-R-1	15-34-407-028-0000	691	531	\$1,222

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 consists of a one and one-half story dwelling of frame construction with 1,519 square feet of living area. The dwelling is 85 years old. Features of the home

include a full unfinished basement and a two-car garage. The property has a 2,075 square foot site and is located in Brookfield, Proviso Township, Cook County. The subject is classified as a class 2-03 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 December 11, 2009 for a price of \$145,000. The appellant submitted a copy of the subject's sales contract and settlement statement, but did not complete Section IV-Recent Sale Data indicating how long the subject was advertised. Based on this evidence, the appellant 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 \$20,366. The subject's assessment reflects a market value of \$227,808 or \$149.97 per square foot of living area, land included, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance 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 comparable sales that ranged in size from 1,259 to 1,590 square feet of living area and ranged in age from 57 to 82 years old. The sales occurred from June to November 2009 for prices ranging from \$212,755 to \$310,000 or from \$160.21 to \$194.97 per square foot of living area, including land.

The board of review's submission included a brief arguing that the appellant 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 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 the best evidence of market value in the record to be comparable sales #2, #3 and #4 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features and age. The Board gave less weight to board of review comparable #1 due to its dissimilar crawl-space foundation, newer age and considerably smaller size, when compared to the subject. The most similar comparables sold for prices ranging from \$212,755 to \$310,000 or from \$160.21 to \$194.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$149.97 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the subject's sale due to the fact the appellant failed to complete Section IV-Recent Sale Data indicating how long the subject was advertised, which is necessary in determining if the sale had all the elements of an arm's length transaction. In addition, the Board gave some weight to the board of review's contention that the subject's sale was made under duress due to the *lis pendens* proceeding. The appellant offered no rebuttal to this argument. Based on this record the Board finds the subject's assessment is reflective of market value and 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.

Chairman



Member

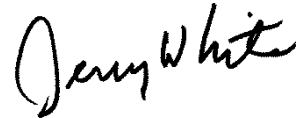


Member



Acting Member

Member



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



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.