



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

APPELLANT: Lesly Schlender
DOCKET NO.: 10-25399.001-R-1
PARCEL NO.: 18-06-200-030-0000

The parties of record before the Property Tax Appeal Board are Lesly Schlender, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:

LAND: \$ 7,560
IMPR.: \$ 73,025
TOTAL: \$ 80,585

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 two-story dwelling of frame construction with 2,921 square feet of living area. The dwelling was constructed in 1961. Features of the home include

a partial basement, central air conditioning, one-car garage. The property has a 10,800 square foot site and is located in Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and recent purchase as the bases of the appeal. In support of the equity argument, the appellant submitted information on six equity comparables. In support of the recent purchase argument, the appellant partially completed Section IV-Recent Sale Data of the appeal form and indicated the subject was purchased in August 2005 for a price of \$630,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,585. The subject property has an improvement assessment of \$73,025 or \$25.00 per square foot of living area. The subject's total assessment reflects a market value of \$901,398, 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 equity comparables. Comparable #4 was sold in April 2009 for a price of \$712,000, or \$266.27 per square foot of improvements including land.

In written rebuttal, the appellant's submitted a map that shows the location of the subject and the comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4, and #6, and board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$17.65 to \$25.97 per square foot of living area. The subject's improvement assessment of \$25.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant has not demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the purchase of the subject in August 2005 to be too distant in time, from the lien date at issue, to be a reliable indicator of the subject's fair market value as of January 1, 2010. Additionally, the Board notes that the appellant did not complete Section IV - Recent Sale Data of the appeal and did not disclose whether the property was advertised for sale. The Board also notes that board of review comparable #3 had an April 2009 sale price of \$266.47 per square foot of improvements including land, while the subject's assessment reflects a lower market value of \$266.24 per square foot of improvements including land. As such, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the market value of the subject property is not accurately reflected in its assessed valuation and a reduction in the subject's assessment is not warranted.

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

Mario Alvarez

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.