



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

APPELLANT: William Gould  
DOCKET NO.: 10-26582.001-R-1  
PARCEL NO.: 04-12-212-025-0000

The parties of record before the Property Tax Appeal Board are William Gould, the appellant(s), 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 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:** \$ 2,375  
**IMPR:** \$ 0  
**TOTAL:** \$ 2,375

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a parcel of vacant land. The property has a 1,827 square foot site, and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 1-00 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 evidence disclosing the subject property was purchased on February 2, 2008 for a price of \$1,500. This evidence included: a check from the appellant to Ralph F. Tellefsen for \$1,500 dated January 2, 2008; a letter from Mr. Tellefsen dated August 1, 2007 to three neighbors of Oleh Rybak offering to sell various tracts of land to these neighbors; a quit claim deed conveying the subject to

the appellant; and an affidavit of title. The appellant's evidence also states that the subject is adjacent to the appellant's residence, and that the seller offered the subject to the appellant. 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 \$2,375. The subject's assessment reflects a market value of \$23,750, or \$13.00 per square foot of land, when applying the 2010 statutory level of assessment for vacant land under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar comps service.

In rebuttal, the appellant argued that the board of review's comparable sales were merely raw sales data.

#### **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 that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued. The appellant's appeal is based on the sale of the subject in February 2008 for \$1,500. The Board gives the sale of the property no evidentiary weight because the property was not advertised for sale on the open market and there were no real estate agents used for the sale.

While the appellant's pleadings state that the property was offered for sale for about six months to certain neighbors in the vicinity of the subject, the Board is not persuaded that this action constitutes "advertisement on the open market." Instead, the Board finds, this was *limited* advertisement in a *defined* market. Mr. Tellefsen's letter defined that the market constituted the neighbors in the immediate area around the subject, including the appellant. Furthermore, the Section IV - Recent Sale Date of the Board's appeal form states that the property was not advertised for sale on the open market through any means other than the letter from Mr. Tellefsen. The appellant did not provide any further evidence to support the

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market value argument. Therefore, the Board finds that the subject is not overvalued, and that a reduction 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.

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Chairman



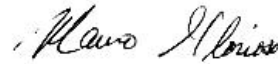
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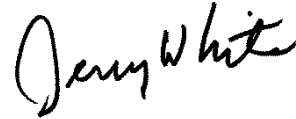
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DISSENTING: \_\_\_\_\_

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



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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.