



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

APPELLANT: Anna May Ahern
DOCKET NO.: 10-32346.001-R-1 through 10-32346.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anna May Ahern, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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
10-32346.001-R-1	24-11-404-041-0000	2,632	35,069	\$37,701
10-32346.002-R-1	24-11-404-040-0000	3,809	0	\$3,809

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 two parcels, one of which is improved with a two-story, mixed-use and multi-family building of masonry construction. The building is approximately 64 years

old and has 4,002 square feet of building area. Features include three commercial/apartment units, a concrete slab foundation, central air conditioning, and a two and one-half car garage. The two parcels have 14,316 square feet of land area. The subject property is located in Evergreen Park, Worth Township, Cook County. The parcel with the improvement is classified as a class 2-12 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 limited descriptive information on four comparable sales that sold from April 2007 to June 2009 for prices that ranged from \$275,000 to \$350,000 or from \$62.34 to \$99.82 per square foot of building area, including land. On the grid analysis, the appellant only provided the comparables' street address, land area, building area, and sale date and price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$41,510. The subject's assessment reflects a market value of \$415,100 or \$103.73 per square foot of building area, including land, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on two comparables to demonstrate the subject was equitably assessed.

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 of review submitted two equity comparables; however, the Board gives no weight to the board of review's equity evidence as it is not responsive to the appellant's overvaluation argument.

The appellant indicated this appeal was based on comparable sales and submitted four sales in support of this argument. Nevertheless, the Board finds the appellant did not provide sufficient evidence to demonstrate these sales were truly comparable to the subject property. The appellant completed a small portion of Section V - Comparable Sales Grid Analysis of the residential appeal form and also submitted a map and data sheets. On the grid, the appellant only provided the comparables' address, land area, living area, and sale dates and prices. The limited information presented on the grid analysis revealed that three of the comparables were located in Chicago, not Evergreen Park like the subject. The data provided by the appellant disclosed that three comparables were older than the subject property. These sales sold for prices ranging from \$62.34 to \$97.22 per square foot of building area, including land. The subject's assessment reflects a market value of \$103.73 per square foot of building area, which is slightly above the range but justified when considering its age. Based on the evidence in the record, the Board finds 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.