



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

APPELLANT: Sam Miller  
DOCKET NO.: 10-34761.001-R-1  
PARCEL NO.: 14-32-422-006-0000

The parties of record before the Property Tax Appeal Board are Sam Miller, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, 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:

**LAND:** \$ 22,500  
**IMPR.:** \$ 115,085  
**TOTAL:** \$ 137,585

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 is improved with a three-story dwelling of masonry construction with 3,546 square feet of living area. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a two-car garage.<sup>1</sup> The property has a 3,000 square foot site and is located in Chicago, North Chicago Township, Cook County.

---

<sup>1</sup> The Board finds the best evidence of the subject's size and whether the subject dwelling has a basement is the sketch and photographs within the appellant's appraisal.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on August 21, 2009 for a price of \$980,000. In addition, the appellant submitted an appraisal estimating the subject property had a market value of \$970,000 as of June 26, 2009. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$89,337.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,585. The subject's assessment reflects a market value of \$1,375,850 or \$388.00 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% 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 four comparable sales from the subject's neighborhood. The board of review's sale #4 is the same property as the appellant's appraisal sale #1. The board of review's evidence included four equity comparables to show the subject is being assessed uniformly.

#### **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.

As an initial matter, the Board gave less weight to the subject's sale in August 2009 for \$980,000. The Board finds the appellant failed to complete Section IV- Recent Sale Data of the appeal form, which would have disclosed whether the buyer and seller were related, whether the property was advertised for sale, whether a realtor was involved in the transaction and the length of time the property was marketed. The lack of this pertinent information calls into question the arm's length nature of the sale transaction.

The Board also gave less weight to the value conclusion from the appellant's appraisal due to its effective date occurring 6 months prior to the January 1, 2010 assessment date at issue, without time adjustments. Furthermore, the Board finds the four sales selected in the appraisal had sale prices ranging from \$1,165,000 to \$2,150,000. After making adjustments, the appraiser's adjusted sale prices for these comparables ranged from \$1,032,950 to \$1,803,000; however the appraiser opined a

value of \$970,000 for the subject property. The appraisal included two listings for properties with asking prices of \$2,000,000 and \$879,000, respectively.

The Board finds the record contains seven comparable sales and two listings for the Board's consideration. The Board gave less weight to the appellant's appraisal comparables #3 and #4 due to their sale dates occurring greater than 13 months prior to the January 1, 2010 assessment date at issue. The Board gave less weight to the appellant's appraisal #2 due to its significantly older age, when compared to the subject. The Board also gave less weight to the appellant's comparable #6 (listing) due to its significantly smaller size, when compared to the subject. The Board finds the remaining four sales and one listing were most similar to the subject in location, size, features and also sold more proximate in time to the assessment date at issue. These sales occurred from January 2009 to December 2009 for prices ranging from \$1,496,200 to \$2,295,000 or from \$491.36 to \$706.15 per square foot of living area, including land. The listing had an asking price of \$2,000,000 or \$558.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,375,850 or \$388.00 per square foot of living area, including land, which is below the range established by the best comparable sales and listing in this record. 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

*Klaus Albrecht*

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
Member

*Robert Hoffmann*

\_\_\_\_\_  
Acting Member

\_\_\_\_\_  
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: March 18, 2016

*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.