



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

APPELLANT: Jeff Benoit
DOCKET NO.: 10-35852.001-R-1
PARCEL NO.: 31-33-106-016-0000

The parties of record before the Property Tax Appeal Board are Jeff Benoit, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$ 2,925
IMPR.: \$ 8,975
TOTAL: \$ 11,900

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 32-year old, multi-level dwelling of frame construction with 1,414 square feet of living area. Features of the home include a partial basement, a fireplace and a two-car garage. The property has a 7,800 square foot site and is located in Rich Township. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends, first, assessment inequity; and secondly, overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted information and photographs on four equity comparables. They ranged: in age from 32 to 37 years; in

improvement size from 1,347 to 1,594 square feet of living area; and in improvement assessments from \$7.02 to \$7.20 per square foot.

As to the overvaluation argument, the appellant submitted copies of an affidavit as well as a settlement statement. The data indicated that the subject had been purchased on August 27, 2008 for a price of \$119,000. In addition, the appellant's data indicated: that the sale was not between related parties; that the property had been advertised for sale on the open market; and that a seller's mortgage was not assumed. On the basis of these two arguments, the appellant requested a total assessment of \$11,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,675. The subject property has an improvement assessment of \$11,750 or \$8.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information and photographs on four equity comparables. These properties were 32-year old, frame dwellings that ranged in improvement size from 1,087 to 1,263 square feet of living area and in improvement assessments from \$10.08 to \$11.81 per square foot. As to the overvaluation argument, the board of review submitted descriptive and sales data on four additional comparables as well as a brief. The brief argues that the subject property is not owner-occupied because there has been no homeowner's exemption granted for the assessment year at issue, while also asserting that the subject's 2008 sale was a compulsory sale.

Conclusion of Law

Initially, 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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2, #3 and #4*. These comparables had improvement assessments that ranged from \$7.02 to \$7.20 per square foot of living area. The subject's improvement assessment of \$8.31 per square foot of living area falls above the range established by the best comparables in this record. After making adjustments to the comparables for pertinent factors, the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction to the appellant's requested assessment is supported.

Further, the Board finds that the appellant provided no evidence that the subject was an owner-occupied dwelling as asserted in the board of review's brief. Specifically,

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

While the record disclosed the Property Tax Appeal Board had issued a decision reducing the subject's 2009 assessment, the 2010 record failed to indicate that the subject property is an owner occupied dwelling. Therefore, the Board finds that this subject property does not fall within the confines of the aforementioned section of the Property Tax Code.

As to the remaining argument, since an assessment reduction has been accorded this subject, the Board shall not further address the overvaluation argument.

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



Member

Member

DISSENTING: _____

CERTIFICATION

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 22, 2016



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.