



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

APPELLANT: Ron Smith  
DOCKET NO.: 10-35875.001-R-1  
PARCEL NO.: 25-05-400-036-0000

The parties of record before the Property Tax Appeal Board are Ron Smith, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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: \$2,952  
IMPR.: \$8,999  
TOTAL: \$11,951**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one and one-half story dwelling of frame construction with 1,398 square feet of living area. The dwelling is 85 years old. Features of the home

include a full unfinished basement and a two-car garage. The property has a 3,690 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 26, 2008 for a price of \$31,000. 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 \$11,951. The subject's assessment reflects a market value of \$119,510 or \$85.49 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.

The board of review also submitted a brief disclosing the subject does not receive an owner occupied exemption and had a *lis pendens* placed on the subject prior to its 2008 sale.

Under rebuttal, the appellant's attorney submitted a brief arguing that the appellant's 2010 appeal is based on the recent sale of the subject and not a "rollover" of the 2009 Property Tax Appeal Board's decision reducing the subject's assessment to \$3,100 regarding Docket Number 09-33080.001-R-1. The brief included a critique of the board of review's evidence.

#### **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 the best evidence of market value to be the board of review's comparables #2 and #3. These sales were most similar to the subject in location, style, age, size, features and also sold most proximate in time to the assessment date at issue. The Board gave less weight to the board of review's comparables #1 and #4 due to their dissimilar one-story style, when compared to the subject's one and one-half story style of construction. In addition, comparable #1 has an inferior slab foundation, when compared to the subject's full unfinished basement. The Board gave little weight to the subject's September 2008 sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board finds the sale is not recent and would be less indicative of the subject's value as of January 1, 2010. The best comparables sold in February and March 2010 for prices of \$130,000 and \$115,000 or \$112.07 and \$112.86 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$119,510 or \$85.49 per square foot of living area, including land, which is supported by the best sales evidence 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.

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Chairman



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Member

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Member



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Member

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Acting Member



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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: January 22, 2016



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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.