



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

APPELLANT: Michael & Kim McCrary
DOCKET NO.: 10-35877.001-R-1
PARCEL NO.: 29-34-139-038-0000

The parties of record before the Property Tax Appeal Board are Michael & Kim McCrary, the appellants, 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: \$2,558
IMPR.: \$7,875
TOTAL: \$10,433

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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-story dwelling of frame and masonry construction with 1,138 square feet of living area. The dwelling is 53 years old. Features of the home include a

full unfinished basement and a one-car garage. The property has an 8,528 square foot site and is located in Thornton, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument the appellants' submitted evidence disclosing the subject property was purchased on December 22, 2008 for a price of \$42,000. Based on this evidence, the appellants 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 \$10,433. The subject's assessment reflects a market value of \$104,330 or \$91.68 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 appellants' attorney submitted a brief arguing that the appellants' 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 \$4,200 regarding Docket Number 09-33136.001-R-1. The brief included a critique of the board of review's evidence.

Conclusion of Law

The appellants contend 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 appellants 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 comparable #3. This sale was most similar to the subject in style, 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 comparable #4 due to its significantly larger dwelling size, when compared to the subject. The Board also gave less weight to the board of review's comparables #1 and #2 due to their sale date occurring greater than 12 months prior to the January 1, 2010 assessment date at issue. In addition, comparables #1 and #4 have a superior finished basement, when compared to the subject's unfinished basement. Likewise, the Board gave little weight to the subject's December 2008 sale due to its sale date occurring greater than 12 months prior to the January 1, 2010 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 comparable sold in November 2009, one month prior to the assessment date at issue, for a price of \$140,000 or \$109.38 per square foot of living area including land. The subject's assessment reflects a market value of \$104,330 or \$91.68 per square foot of living area, including land, which is below the best sales evidence in this record. After adjusting the best comparable for differences to the subject, such as the subject's larger lot, the Board finds the subject's assessment is supported 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



Member

Member



Member

Acting Member



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



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.