



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

APPELLANT: James Burns  
DOCKET NO.: 11-20067.001-R-1  
PARCEL NO.: 15-25-113-001-0000

The parties of record before the Property Tax Appeal Board are James Burns, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$2,625  
IMPR.: \$11,318  
TOTAL: \$13,943**

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 2011 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 masonry construction. The dwelling is approximately 63 years old and has 720 square feet of living area. Features of the home include a full finished basement, central air conditioning and a two-car garage. The property has a 3,750 square foot site and is located in North Riverside, Riverside Township, Cook County. The subject is classified as a class 2-02 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's attorney stated that the subject property was purchased on July 7, 2010 for a price of \$110,000 or for \$152.78 per square foot of living area, land included. Counsel partially completed Section IV - Recent Sale Data of the residential appeal form and disclosed that the seller was an estate; the subject's sale was not a transfer between related parties; and the property had been advertised for sale. The appellant did not answer questions that asked if a realtor had handled the subject's sale; if the subject had been advertised for sale; and how it was advertised and for how long. In a letter that accompanied the appeal, the appellant's attorney stated that he was submitting with the appeal "a copy of the PTAX-203 Transfer Tax Declaration evincing the purchase of this home by James Burns for \$110,000 in July of 2010." However, a copy of the transfer declaration was not submitted with the appeal form. 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 \$13,943. The subject's assessment reflects a market value of \$139,430 or \$193.65 per square foot of living area, land included, when applying the 10% level of assessment for class 2-02 residential property pursuant to 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 that sold from March to June 2010 for prices that ranged from \$180,000 to \$225,000 or from \$201.08 to \$241.42 per square foot of living area, land included. These comparables were similar to the subject property in location, design, exterior construction, age, living area and most features. In addition, Nicholas Jordan, a board of review analyst, submitted a supplementary brief. The board of review analyst stated that the copy of the appellant's submission sent to the board of review did not include a copy of the subject's transfer declaration. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **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.

Although the appellant indicated the subject sold in July 2010 for a price of \$110,000, no substantive evidence was provided to establish that the transfer was an arm's length transaction. The appellant did not complete Section IV - Recent Sale Data of the residential appeal form and failed to disclose how the subject property had been exposed to the open market and for how long. Moreover, the appellant failed to submit documentary evidence regarding the subject's sale. Although the appellant's attorney stated that he was enclosing a copy of the Illinois real estate transfer declaration, counsel failed to submit a copy of the transfer declaration with the appeal. The Board finds, due to the lack of data, the appellant failed to provide substantive evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). 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.

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Chairman

*K. L. Fen*

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Member

*[Signature]*

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Member

*Mark Albino*

\_\_\_\_\_  
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: June 26, 2015

*[Signature]*

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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.