



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

APPELLANT: Cheryl Fulop  
DOCKET NO.: 11-22519.001-R-1  
PARCEL NO.: 05-18-209-013-0000

The parties of record before the Property Tax Appeal Board are Cheryl Fulop, the appellant(s), by attorney Leonard Schiller, of Schiller Strauss & Lavin PC 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:** \$ 19,344  
**IMPR.:** \$ 62,245  
**TOTAL:** \$ 81,589

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 two-story dwelling with 3,351 square feet of living area of frame construction. The dwelling was constructed in 2010. Features of the home include a full basement, central air conditioning, a fireplace and a two and

one-half-car garage. The property has a 13,115 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-78 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 a sale contract dated August 2010. The seller is Dorothy Campfield Trust and the buyer is Colin Scott McCallum and Cheryl Ann Fulop. Line 467 of the contract indicates the sale is contingent upon the approval of a demolition permit. The appellant also submitted an "Agreement for the Purchase of a New Home". In addition, the appellant submitted a settlement statement dated March 31, 2011. The settlement statement indicates the property was sold on March 31, 2011 for a price of \$1,061,201. The seller is North Shore Builders I, Inc. and the borrowers are Colin Scott McCallum and Cheryl Ann Fulop. Additionally, the appellant submitted a PTAX-203 form that shows the subject sold in March 2011 for a price of \$1,061,201. 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 \$81,589. The subject's assessment reflects a market value of \$859,737, land included, when using the 2011 three year average median level of assessment for class 2 property of 9.49% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four sale comparables. The board of review's grid sheet indicates the subject sold in November 2010 for a price of \$490,000. No further evidence in support of this sale was submitted.

In written rebuttal, the appellant's attorney stated that the only credible evidence regarding the subject's market value is the data submitted by the appellant.

#### **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 has not met 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 sale of the subject property in March 2011 for a price of \$1,061,201. The appellant submitted a copy of the settlement statement and PTAX-203 form. The Board finds the sale price is above the market value reflected by the assessment. Based on this 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. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

\_\_\_\_\_  
Member

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

*Robert Hoffmann*

\_\_\_\_\_  
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: February 19, 2016

*A. Proctor*

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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.