



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

APPELLANT: Rob Myers
DOCKET NO.: 11-23457.001-R-1
PARCEL NO.: 02-14-415-004-0000

The parties of record before the Property Tax Appeal Board are Rob Myers, the appellant(s), 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: \$ 4,095
IMPR.: \$ 6,905
TOTAL: \$11,000

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 a 54-year old, one-story, masonry, single-family dwelling. Features of the subject include: a full, finished basement and a two-car garage. The property has a 9,100 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. Initially in support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$135,000 as of June 17, 2011, while developing the cost and the sales comparison approaches to value. In addition, the appraisal indicated that the subject property was vacant as

of the appraisal date, while also indicating that the subject's improvement contained 1,356 square feet of living area with a building schematic submitted in support.

Moreover, the appellant submitted copies of a settlement statement, buyer's affidavit, while completing Section VI of the pleadings indicating: that the subject was purchased on June 30, 2011 for a price of \$110,000; that the sale was not between related parties; that the sale was not a foreclosure; and that the subject property had been advertised on the open market while divulging the name of the real estate agent and firm. Further, the appellant's pleadings requested a total assessment of \$11,000 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,615. The subject's assessment reflects a market value of \$206,150 including land, when applying the 2011 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted descriptive, assessment and limited, raw sales data on four suggested comparables. In addition, the analysis stated that the subject's improvement contained 1,262 square feet of living area. Further, the board of review submitted a brief and motion to dismiss within its pleadings. The brief argued that the board of review's evidentiary rules were not followed by the appellant; that any reduction by the Board in addition to the board of review's reduction would result in a 47% overall assessment reduction; and that the appellant failed to provide a definitive time period within which the property had been listed on the market for sale. For these reasons, the board of review requested dismissal of the appeal.

In written rebuttal, the appellant asserted that unadjusted sales should be given no weight in comparison to the appellant's appraisal. Further, the appellant's brief addressed the arguments raised by the board of review's motion, while requesting that the Board not dismiss the appeal.

Conclusion of Law

Initially, the Board denies the board of review's motion to dismiss the appeal as the noted points relate to the weight accorded the case evidence.

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

The Board finds the best evidence of market value to be the subject's recent purchase, which is supported by the appellant's settlement statement, affidavit and appraisal. The Board finds the subject property had a market value of \$110,000 as of the assessment date at issue. Since market value has been established, the 2011 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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: _____

February 24, 2017



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.