



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

APPELLANT: Anna May Ahern
DOCKET NO.: 11-23573.001-R-1 through 11-23573.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anna May Ahern, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-23573.001-R-1	24-11-404-041-0000	2,632	26,945	\$29,577
11-23573.002-R-1	24-11-404-040-0000	3,809	0	\$3,809

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 two land parcels improved with a 66-year old, masonry, two-story building with 4,002 square feet of building area. The building is of mixed use containing both commercial and residential units as well as a two and one-half car garage. The property has a 5,850 square foot site and is located in Worth Township, Cook County. The subject is classified as a class 2-12 mixed-use property and a class 2-41 vacant land under common ownership with an adjacent residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted unadjusted sales information on three suggested sale comparables. The properties sold from August, 2008, through March, 2011, for prices that ranged from \$15.83 to \$52.79 per square foot of building area. The improvements ranged in age from 52 to 116 years and in size from 4,073 to 5,000 square feet of building area. In support, the appellant submitted copies printouts from an unknown source.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,386 for both land parcels and the improvement. The subject's assessment reflects a market value of \$333,860 or \$83.42 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

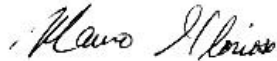
In support of its contention of the correct assessment, the board of review submitted descriptive, assessment and unadjusted sales data on three suggested sale comparables. The properties sold from December, 2009, through February, 2010, for prices that ranged from \$77.78 to \$83.51 per square foot of building area. The improvements ranged in age from 48 to 71 years and in size from 2,250 to 4,305 square feet of building area.

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 *appellant's comparable sales #1 and #3 as well as the board of review's comparable sales #1 and #3*. These comparables sold for prices ranging from \$15.83 to \$83.51 per square foot of building area, including land. The subject's assessment reflects a market value of \$83.42 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. After making adjustments to the sale comparables for pertinent factors, the Board finds 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



Acting Member



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: April 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.