



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

APPELLANT: Dorothy Johnson
DOCKET NO.: 11-26306.001-R-1
PARCEL NO.: 17-04-440-001-0000

The parties of record before the Property Tax Appeal Board are Dorothy Johnson, the appellant(s), by attorney Edward M. Burke, of Klafter & Burke in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 8,750
IMPR.: \$ 81,485
TOTAL: \$ 90,235

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 single-family, three-story, row house with 1,785 square feet of living area of masonry construction. The dwelling was constructed in 1888. Features of

the home include a full basement and a fireplace. The property has a 700 square foot site and is located in North Chicago Township, Cook County. The subject is classified as a class 2-10 property 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 an appraisal estimating the subject property had a market value of \$585,000 as of October 14, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,858. The subject's assessment reflects a market value of \$1,054,584 or \$590.80 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% 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 comparables are class 2-10 row houses that range in size from 1,560 to 2,748 square feet of living area. They have sale dates that range from March 2008 to March 2010. Their sale prices range from \$737,500 to \$1,460,000 or from \$472.76 to \$568.16 per square foot of living area, including land.

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

The Board finds several issues with the appellant's appraisal. The appraisal was done for refinancing purposes and not for ad valorem tax purposes. Three of the appraiser's comparables have gross adjustments of over 24%. Two of the appraiser's comparables (#1 and #2) are condominium properties while the

subject is a row house. Two of the appraiser's comparables (#4 and #5) are active listings and not sales. In addition, the appraiser stated, in the appraisal's addendum, that there were no similar sales in the area in the last twelve months that matched the subject in all of the following: age, living area, ownership, and bath count. The Board notes that the sale of board of review comparable #2 occurred eight months prior to the appraiser's valuation date and has property characteristics that are similar to the subject. These factors call into question the credibility of the appraiser's market value conclusion. As such, the Board will consider the unadjusted comparables contained in the appraisal in addition to the board of review's sale comparables.

The Board finds the comparables most similar to the subject are board of review comparables #1 and #2 and appellant's comparable #3. These comparables range in sale price from \$585,000 to \$1,460,000, or from \$348.21 to \$568.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$590.80 per square foot of living area, including land, which is above the range of the most similar comparables in the record. Based on this evidence the Board finds a reduction in the subject's assessment is 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

Mark Albino

Member

[Signature]

Member

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]

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.