



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

APPELLANT: Kirstin Rogers
DOCKET NO.: 11-29425.001-R-1
PARCEL NO.: 17-07-215-065-0000

The parties of record before the Property Tax Appeal Board are Kirstin Rogers, the appellant, by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$6,364
IMPR.: \$30,456
TOTAL: \$36,820

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 multi-family dwelling of frame and masonry construction with 2,337 square feet of living area. The dwelling is 132 years old. The property has a 1,872 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. In support of these arguments the appellant submitted evidence disclosing the subject property was purchased on December 21, 2009 for a price of \$325,000. The appellant also submitted an appraisal estimating the subject had a market value of \$330,000 as of December 11, 2009. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,820. The subject's assessment reflects a market value of \$368,200 or \$157.55 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales.

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.

As an initial matter regarding the dwelling size of the subject, the Board finds the best evidence of the subject's size is the sketch within the appellant's appraisal. The sketch reveals the subject has 2,337 square feet of living area.

As to the appellant's inequity argument, the Board finds the appellant failed to submit an assessment analysis and therefore, the Board gives no weight to the inequity argument brought by the appellant.

The Board finds the best evidence of market value in the record to be the board of review's comparables #2, #3, #4 and #6. These comparables were most similar to the subject in location, style, construction, features, age and land area. These properties had sale dates occurring in June and October 2010 for prices ranging from \$342,000 to \$527,000 or from \$171.00 to \$346.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$368,200 or \$157.55 per square foot of living area, including land, which is within the total market value range and below the per square foot value range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale occurred greater than 12 months prior to the assessment date at issue. Likewise, the Board gave less weight to the appellant's appraisal due to its December 11, 2009 effective date. The appraisal relied on sales from 2009 and would be less probative of the subject's market value than the sales presented by the board of review. Based on this record the Board finds the subject's assessment is reflective of market value and 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



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: November 23, 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.