



A M E N D E D
FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Luke Chirayil
DOCKET NO.: 11-30713.001-R-1
PARCEL NO.: 15-08-207-017-0000

The parties of record before the Property Tax Appeal Board are Luke Chirayil, the appellant; 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: \$ 2,456
IMPR: \$10,137
TOTAL: \$12,593

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 52-year-old, two-story dwelling of frame and masonry construction with 2,602 square

feet of living area. Features of the home include a partial basement, a fireplace and a 2.5-car garage. The property has a 5,459 square foot site and is located in Proviso Township, Cook County. The subject is classified as a class 2 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 evidence disclosing the subject property was purchased on July 2, 2011 for a price of \$41,000. The appellant testified that the sale was an arm's length transaction because the subject was advertised on the open market. The appellant also included an appraisal estimating the subject property had a market value of \$50,000 as of December 15, 2011. 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 \$19,031. The subject's assessment reflects a market value of \$200,537 or \$77.07 per square foot of living area, land included, when using the 2011 three year median level of assessments for class 2 property of 9.49% as determined by the Illinois Department of Revenue.

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

At hearing, the appellant argued that immediately behind the subject are located power lines that negatively impact the market value of the property. In addition, the appellant argued that the board of review's evidence incorrectly states that the subject property has 2,602 square feet of living area and instead should be 2,200 square feet. Finally, the appellant argued that the board's comparables are outside of the neighborhood because none of them is located in Bellwood.

The board of review objected to the appellant's appraisal and argued that appellant's square footage argument is based on measurements done by an appraiser who is not present to testify as to how those measurements were developed. The board of review also argued that the first two sales comparables used by the appraiser were foreclosures and therefore should not be used as comparables.

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.

Since the appraiser was not present to testify at hearing, the Board finds that the appraisal's adjustments, conclusions of value and measurement are given no weight. However, the Board will consider the raw sales data submitted by the appraiser as appellant's comparables #1 through #4.

The Board finds that the parties submitted eight sales comparables in total. The Board finds that appellant's comparables #1, #3, #4, and the board of review's comparable #4 are most similar and in closest proximity to the subject; therefore, most probative in determining the subject's market value. These properties sold for prices ranging from \$18.81 to \$61.36 per square foot of living area. In comparison, the subject's assessment value reflects a market value of \$77.07 per square foot of living area. After adjustments to comparables, the Board finds that the subject's improvement was overvalued and a reduction in the subject's value 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

Docket No: 11-30713.001-R-1

PARTIES OF RECORD

AGENCY

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