



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

APPELLANT: Thomas & Sarah Miller
DOCKET NO.: 11-32882.001-R-1
PARCEL NO.: 22-32-203-039-0000

The parties of record before the Property Tax Appeal Board are Thomas & Sarah Miller, the appellants; 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: \$11,938
IMPR.: \$35,891
TOTAL: \$47,829

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 is ten years old, and consists of a two-story dwelling of masonry construction containing 3,764 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The subject property has a 25,134 square foot site, is located in Lemont Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellants submitted a brief in support of a request for a "rollover" for 2011 of the assessment confirmed by the Board for 2010 assessment. The appellants asserted that the 2011 tax year was in the same triennial general assessment period as the 2010 assessment reduction. The appellants attached a copy of the Board's 2010 decision in docket #2010-32456.001-R-1, wherein the total assessment was reduced to \$47,829.

The appellants also submitted three recent sales comparables. These properties sold in 2012 for prices that ranged from \$415,000 to \$490,000. They ranged from 3,585 to 3,934 square feet of living area, or \$115.76 to \$136.68 per square feet.

Based on this evidence, the appellants requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$53,500 was disclosed. The subject's assessment reflects a market value of \$563,751 using the 2011 three-year median level of assessment for Cook County Class 2 residential property as determined by the Illinois Department of Revenue of 9.49%. In support of this contention, the board of review submitted a total of four equity comparables. The properties were improved with two-story masonry dwellings. Each of the properties was ten years, ranged in size from 3,528 to 3,889 square feet of living area, and in improvement assessments from \$11.54 to \$12.57 per square foot of living area. The subject's improvement assessment is \$11.04 per square foot of living area. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. (35 ILCS 200/16-185).

After considering the evidence, the Board finds that the appellants failed to establish that the current tax year is within the same triennial general assessment period, as required by §16-185 of the Property Tax Code. Id. The subject property is located in Lemont Township, Cook County, where the prior triennial general assessment period was from 2008 through 2010. The current triennial general assessment period for Lemont Township began in 2011. The Board finds that the appellants

failed to establish a basis in law supporting their asserted statutory interpretation.

Regarding the appellants' overvaluation argument, 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 board of review failed to address the overvaluation issue raised by the appellants. Instead, the board of review submitted equity comparables.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3. These comparables sold for prices ranging from \$115.76 to \$136.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$149.77 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is justified in the amount requested by the appellants.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Louie

Member

J. R.

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 20, 2015

A. Proctor

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.