



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

APPELLANT: John Sullivan
DOCKET NO.: 11-33066.001-R-1
PARCEL NO.: 04-23-401-009-0000

The parties of record before the Property Tax Appeal Board are John Sullivan, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

LAND: \$37,247
IMPR.: \$68,705
TOTAL: \$105,952

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling with frame square feet. The dwelling is approximately 54 years old and has 4,352 square feet of living area. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a two-car garage. The property has a 43,821 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-08 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 information on three comparable sales that sold from January to April 2011 for prices that ranged from \$818,000 to \$865,000 or from \$170.88 to \$204.92 per square foot of living area, land included. The appellant also submitted sales data sheets for the subject and the comparable sales, wherein the subject was described as being in excellent condition and the comparable sales were described as being in average condition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,952. The subject's assessment reflects a market value of \$1,059,520 or \$243.46 per square foot of living area, including land, when applying the 10% level of assessment for class 2 residential properties 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 four comparable sales that sold from March 2010 to December 2011 for prices that ranged from \$950,000 to \$1,437,000 or from \$233.13 to \$320.97 per square foot of living area, land included. In the grid analysis, the subject property and comparable #3 were described as being of deluxe quality, while comparables #1, #2 and #4 were described as being of average quality.

The board of review also submitted a supplementary brief, wherein a board of review analyst stated the subject property was not owner occupied and that the Board's prior year decision regarding the subject's assessment should not remain in effect for the 2011 assessment year.

The appellant's attorney submitted a rebuttal brief, wherein the appellant's attorney confirmed the subject property was not owner occupied.

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 parties submitted information on a total of seven suggested comparable sales. The Board finds that all of the comparables differed from the subject in foundation; five of the comparables differed in age; and six were described as being average in quality or condition. The Board finds the best evidence of

market value to be board of review comparable #3. Like the subject, board of review comparable #3 was described as being of deluxe quality. Despite differences in age and foundation, comparable #3 had the same assigned neighborhood and classification codes as the subject and was also very similar in story height and living area. Comparable #3 sold for a price of \$1,098,000 or \$246.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$243.46 per square foot of living area, including land, which is below the market value of the best comparable sale in this record. Based on this evidence, 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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

A. Heston

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.