



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

APPELLANT: Curt Hamilton  
DOCKET NO.: 12-22672.001-R-1  
PARCEL NO.: 14-06-407-058-0000

The parties of record before the Property Tax Appeal Board are Curt Hamilton, the appellant(s); 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:** \$ 12,204  
**IMPR.:** \$ 48,631  
**TOTAL:** \$ 60,835

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame and masonry construction with 2,462 square feet of living area. The dwelling is ten years old. Features of the home include a full basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 4,068 square foot site, and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on two equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two

appraisals, one valuing the subject as of January 1, 2010 and used in the previous triennial and a second appraisal estimating the subject property had a market value of \$575,000 as of January 1, 2012.

Under the sales comparison approach, the appraiser analyzed three suggested comparable properties located in the subject's neighborhood. The properties ranged: in square footage of living area from 2,384 to 2,771 square feet; in sale date from May 2011 through March 2012; and in unadjusted price per square foot from \$198.12 to \$268.46 per square foot, including land. All three comparables were either short sales or foreclosures, however, the appraiser failed to make any adjustments for sale conditions.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,065. The subject property has an improvement assessment of \$57,861, or \$22.97 per square foot of living area. The subject's assessment reflects a market value of \$723,065, or \$287.04 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for class 2 property of 9.69% 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 equity comparables. The board of review also submitted information on four comparable sales, ranging in sales price per square foot, including land, from \$227.27 to \$346.35.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and board of review comparables #1 and #3. These comparables had improvement assessments that ranged from \$17.98 to \$24.60 per square foot of living area. The subject's assessment of \$22.97 per square foot of living area falls within the range established by the best comparables in this record. Based on the evidence contained in the record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was

inequitably assessed, and a reduction in the subject's assessment is not justified on this basis.

The appellant also 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 does not find the appraisal conclusion submitted by the appellant to be persuasive as the appraiser failed to make any adjustments for conditions of sale. However, the appraiser's unadjusted sales comparables ranged in sale price from \$198.12 to \$268.46 per square foot, including land. The board of review's unadjusted sales comparables ranged in sale price from \$227.27 to \$346.35 per square foot, including land. The Board finds the best sales comparables contained in the record to be the appellant's comparables #1 through #3 and the board of review's comparables #1 and #3. These comparables range in unadjusted value from \$198.12 through \$284.71 per square foot, including land. The subject's assessment reflects a market value of \$287.04 per square foot of living area, including land, which is above the range of the best comparables. Even after considering adjustments and the differences in the comparables when compared to the subject, including adjustments for conditions of sale, the Board finds the subject's per square foot assessment is not supported and a reduction in the subject's assessment is warranted.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant submitted sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has met its burden by a preponderance of the evidence and that the subject warrants a reduction based upon the market data submitted into evidence.

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. Louis*

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. P. ...*

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.