



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

APPELLANT: Doreen Hlavaty
DOCKET NO.: 12-27774.001-R-1
PARCEL NO.: 13-29-303-037-0000

The parties of record before the Property Tax Appeal Board are Doreen Hlavaty, 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: \$ 3,488
IMPR: \$ 14,606
TOTAL: \$ 18,094

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 65-year old, one and one-half story, masonry, single-family dwelling with 1,233 square feet of living area. Features of this owner-occupied home include a full basement and a two-car garage. The property has a 3,876 square foot site and is located in Jefferson Township, Cook County. The subject is classified as a class 2 property under

the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that there is an overvaluation and equity issues as the bases of this appeal. In support of these two issues, the appellant submitted descriptive, assessment and sales data on four suggested comparables located within a three-block radius of the subject. These properties sold from January to February, 2013, for prices that ranged from \$97.40 to \$157.05 per square foot after correcting the appellant's mathematical and data errors. These properties were improved with a masonry, single-family dwelling. They ranged: in age from 62 to 76 years; in size from 877 to 1,309 square feet of living area; and in improvement assessments from \$14.67 to \$15.37 per square foot of living area after correcting the appellant's mathematical errors.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,727. The subject's assessment reflects a market value of \$203,581 or \$165.11 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 descriptive and assessment data on three suggested equity 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.

The Board finds the best evidence of market value to be *appellant's comparable sales*. These comparables sold for prices ranging from \$97.40 to \$157.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$165.11 per square foot of living area, including land, which is above the range established by the comparable sales in

this record. The Board further finds that the board of review failed to submit any data on new sale comparables or data rebutting the arm's length nature of the appellant's sales. Based on this evidence the Board finds a reduction in the subject's assessment *is* justified and shall not further address the equity issue.

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.

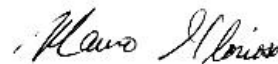
Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

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: June 26, 2015



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.