



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

APPELLANT: Shawn Trevino
DOCKET NO.: 12-29647.001-R-1
PARCEL NO.: 03-03-310-001-0000

The parties of record before the Property Tax Appeal Board are Shawn Trevino, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$3,477
IMPR.: \$16,716
TOTAL: \$20,193

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 multi-level dwelling of frame construction with 1,160 square feet of living area. Features of the home include a partial finished basement, air conditioning, and one and one-half baths. The building was constructed in 1965. The property has a 7,320 square foot site and is located in Wheeling, Wheeling Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a copy of the warranty deed with transfer stamps affixed and settlement statement confirming the sale of the subject in April 27, 2012 for \$115,000. In addition, the appellant confirmed in Section IV of the appeal the subject's sale date, price and that the transfer was not between related parties. In further support of the sale, the appellant submitted three additional sale comparables which sold from November 2011 to May 2012 for prices ranging from \$113,000 to \$115,500 or from \$88.53 to \$122.83 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,193. The subject's assessment reflects a market value of \$201,930 or \$174.08 per square foot of building area, land included, when using the 10 % level of assessment for Cook County as determined by the Cook County Classification Code.

In support of its contention of the correct assessment, the board of review submitted four equity comparables and sales data for each comparable. These comparables sold from December 2010 to September 2012 for prices ranging from 207,000 to \$237,000 or from \$178.45 to \$206.97 per square foot living area, land included.

In rebuttal, the appellant's attorney stated that the board or review's comparables were "raw and unconfirmed" sales.

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.

In determining the fair market value of the subject property, the Board looks to the evidence presented by the parties. The Board finds the board of review's comparables #1, #2, and #3 similar and set the range of market value for the subject. These comparables were similar to the subject in size, age, and features. They sold from \$178.45 to \$204.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$174.08 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant did not submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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:

August 19, 2016



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.