



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

APPELLANT: William Rudd
DOCKET NO.: 12-29775.001-R-1
PARCEL NO.: 32-05-218-006-0000

The parties of record before the Property Tax Appeal Board are William Rudd, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC in Chicago; 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: \$3,570
IMPR.: \$12,825
TOTAL: \$16,395

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 and masonry construction with 1,776 square feet of living area. The dwelling is 47 years old. Features of the home include a partial basement, central air conditioning, and a two-car garage. The property has a 9,520 square foot site and is located in Bloom Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 7, 2011 for a price of \$97,000. The appellant's evidence consists of a copy of a settlement statement that is missing the top portion of the first page. The settlement statement indicates the seller was the U.S. Department of Housing and Urban development and that the subject was purchased in a cash transaction. The Board notes that the appellant did not complete Section IV-Recent Sale Data of

the Property Tax Appeal Board's appeal form. Specifically, the appellant did not indicate the name of the seller, whether the parties were related, or whether the property was advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$9,205 reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,395. The subject's assessment reflects a market value of \$169,195 or \$95.27 per square foot of living area, land included, when using the 2012 three year average median level of assessment of 9.69% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid sheet with information on four comparable sales. The sales occurred from March 2010 through February 2012 and had sale prices that ranged from \$96.81 to \$117.04 per square foot of living area, including land. The board of review's grid sheet also indicates the subject was purchased in March 2011 for a price of \$97,000, or \$54.62 per square foot.

In written rebuttal, the appellant's attorney restated the appellant's original argument and stated the only reliable evidence in the record was submitted by the appellant.

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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, and age. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$96.81 to \$117.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$95.26 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not disclosed whether the subject was advertised or exposed to the open market, or whether the transaction was between a willing seller and a willing buyer. Based on this record the Board finds the subject's assessment is reflective of market value and 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.



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: September 23, 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.