



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

APPELLANT: Kathryn Echols
DOCKET NO.: 12-29850.001-R-1
PARCEL NO.: 29-14-148-026-0000

The parties of record before the Property Tax Appeal Board are Kathryn Echols, the appellant; 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: \$2,232
IMPR: \$7,274
TOTAL: \$9,506**

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 is a 43 year-old, multi-level dwelling of masonry construction containing 1,352 square feet of living area. Features of the home include a partial finished basement, air conditioning and a two-car garage. The property has a 6,868 square foot site and is located in Thornton Township, Cook

County. The property is a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on eight suggested equity comparables and six suggested sale comparables. The equity comparables were located from 49 feet to 1.5 miles from the subject, and ranged from 1,121 to 1,360 square feet of living area. Four equity comparables disclosed information on whether they had basements and garages; no information was submitted on basements and garages on the other four equity comparables. The appellant's equity comparables ranged from \$4.82 to \$6.59 square feet of living area. The appellant's six sale comparables were located from 49 feet to 1.5 miles from the subject, and ranged from 1,121 to 1,360 square feet of living area. They sold from April 1992 through June 2014 for prices ranging from \$32,000 to \$120,000, or \$10.70 to \$92.84 per square feet of living area including land. Four of these sale comparables disclosed information on whether they had basements and garages; no information was submitted on basements and garages on the other two sale comparables. The appellant also disclosed the November 2003 sale of the subject for \$135,900, or \$100.52 square feet of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,506. The subject property has an improvement assessment of \$7,274 or \$5.38 per square foot of living area. The subject's assessment reflects a market value of \$98,101, or \$72.56 per square foot of living area including land, when applying the 2012 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance 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 suggested equity comparables and four sale comparables. Each of the equity comparables was located within .25 miles of the subject, and ranged from 1,228 to 1,366 square feet of living area. Each of these equity comparables disclosed information on basements and garages. The board of review's equity comparables ranged from \$5.73 to \$6.13 square feet of living area. The board of review's four sale comparables did not disclose the proximity to the subject but were located in the same subdivision as the subject, and ranged from 1,033 to 1,514 square feet of living

area. They sold from July 2012 through December 2012 for prices ranging from \$110,000 to \$125,000, or \$82.56 to \$114.23 per square feet of living area including land. These sale comparables disclosed information on whether they had basements and garages.

In rebuttal, the appellant argued that she did not have rebuttal evidence to submit because the board of review did not submit any evidence.

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). It is recommended that not less than three comparable properties be submitted, and that documentation must be submitted 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 comparable #1, which contained 1,360 square feet of living area and an improvement assessment of \$6,555; and board of review's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$4.82 to \$6.05 per square foot of living area. The subject's improvement assessment of \$5.38 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

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 to be appellant's comparable sale #1, which sold on March 3, 2011 for \$53,000; and board of review comparable sales #1, and #4. These comparables sold for prices ranging from \$38.97 to \$95.36 per square foot of living area, including land. The 2003 sale of the subject was too distant in time to accurately determine the subject's market value as of January 1, 2012. The subject's assessment reflects a market value of \$72.56 per square foot of living area, including land, which is within the range established by the best comparable sales 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.

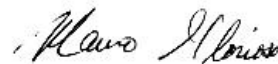
Chairman



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: September 18, 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.