



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

APPELLANT: Amy Both  
DOCKET NO.: 12-30150.001-R-1  
PARCEL NO.: 13-15-304-014-0000

The parties of record before the Property Tax Appeal Board are Amy Both, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$5,168  
**IMPR.:** \$13,832  
**TOTAL:** \$19,000

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 two-story multi-family dwelling of frame construction with 1,998 square feet of living area. The dwelling is 111 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 4,307 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building 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 limited evidence disclosing the subject property was purchased on February 25, 2009 for a price of \$190,000. The appellant's evidence of the subject's sale included the Settlement Statement and an affidavit from the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,034. The subject's assessment reflects a market value of \$230,340 or \$115.29 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance 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 comparable sales from the subject's neighborhood. The sales occurred from September 2010 to September 2012 for prices ranging from \$230,000 to \$345,000 or from \$96.40 to \$154.02 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal brief critiquing the board of review's submission and requesting the appeal be written on the evidence in the record.

### **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.

As an initial matter, the Board finds the appellant's 2012 overvaluation complaint being based on the recent sale of the subject property in February 25, 2009 for \$190,000 is not recent, when addressing an assessment for the January 1, 2012 assessment date. Therefore, the subject's 2009 sale was given little weight.

The Board finds the best evidence of market value in the record to be the board of review's comparable #3. This comparable was similar to the subject in location, style, age and most features. This property also sold proximate in time to the assessment date at issue. The comparable sold for a price of \$230,000 or 96.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,340 or \$115.29 per square foot of living area, including land, which is above the market value of the best comparable sale in this record. As addressed above, the Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Likewise, the Board gave less weight to the board of review's comparables #1 and #2 due to the fact the sales did not occur proximate in time to the assessment date at issue. Finally, the Board gave less weight to the board of review's comparable #4 due to its overall superiority, when compared to the subject. This comparable has a lot that is over twice the size of the subject's lot, its age is less than half that of the subject and it has finished basement area that the subject lacks. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is 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: December 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.