



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

APPELLANT: Thomas McHugh
DOCKET NO.: 12-30155.001-R-1
PARCEL NO.: 04-25-305-002-0000

The parties of record before the Property Tax Appeal Board are Thomas McHugh, the appellant, by attorney Chris D. Sarris of Steven B. Pearlman & Associates in Chicago; 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: \$34,061
IMPR.: \$42,826
TOTAL: \$76,887

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 improved with a two-story dwelling of frame and masonry construction with 3,913 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The property has a 40,072 square foot site and is located in

Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales improved with single family dwellings that were described as ranging in size from 3,400 to 4,000 square feet of living area. The sales occurred from September 2010 to December 2011 for prices ranging from \$605,000 to \$849,900 or from \$177.94 to \$212.48 per square foot of living area, including land. Based on these sales the appellant requested the subject's assessment be reduced to \$76,887 to reflect a market value of \$768,865.

With respect to the assessment inequity argument the appellant submitted descriptions and assessment information on three comparables improved with two-story dwellings that ranged in size from 3,965 to 4,260 square feet of living area. The comparables ranged in age from 43 to 55 years old. Each comparable had a basement with one having a recreation room, central air conditioning, two fireplaces and a 2-car or 2.5-car attached garage. These comparables had improvement assessments ranging from \$13.51 to \$15.00 per square foot of living area. The appellant indicated the subject property had an improvement assessment of \$63,813 or \$16.31 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$90,800 based on assessment inequity.

The appellant submitted a copy of the final decision issued by the Cook County Board of Review disclosing a total assessment of \$97,874. The subject's assessment reflects a market value of \$978,740 or \$250.13 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-08 property of 10%.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends in part 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 only evidence of market value in this record to be the comparable sales submitted by the appellant. These comparables sold for prices ranging from \$177.94 to \$199.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$250.13 per square foot of living area, including land, which is above the ranged established by the comparable sales. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property based on overvaluation.

The Board further finds, after considering the reduction in the subject's assessment based on overvaluation, a further reduction in the subject's assessment based on assessment inequity 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



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: May 22, 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.