



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

APPELLANT: Tony Johnson  
DOCKET NO.: 12-30322.001-R-1  
PARCEL NO.: 06-17-116-005-0000

The parties of record before the Property Tax Appeal Board are Tony Johnson, 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:** \$7,280  
**IMPR.:** \$5,120  
**TOTAL:** \$12,400

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 one-story dwelling of frame construction with 1,207 square feet of living area.<sup>1</sup> The dwelling is 19 years old. Features of the home include a full unfinished basement, central air conditioning and a one-car garage. The property has a 9,100 square foot site and is located in Elgin, Hanover Township, Cook County. The property is a class 2-03 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 limited evidence disclosing the subject property was purchased on June 22, 2011 for a price of \$124,000. The appellant's evidence of the subject's sale included the Settlement Statement and an affidavit from the appellant. The appellant also submitted an appraisal

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size is the sketch of the subject within the appellant's appraisal, which depicts the subject as having 1,207 square feet of living area.

estimating the subject property had a market value of \$124,000 as of June 2, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$12,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,332. The subject's assessment reflects a market value of \$163,320 or \$135.31 per square foot of living area including land, when using 1,207 square feet of living area and when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales.

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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$124,000 as of June 2, 2011. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gave little weight to the subject's sale, due to lack of information regarding the length of time the subject was marketed. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property was sold by the owner, however, the appellant failed to disclose the manner in which the subject was marketed and entered "unknown" as to the length of time the property was exposed on the open market. The appellant submitted a copy of the Settlement Statement and an affidavit from the appellant, however, neither of these documents discloses the length of time the property was exposed on the open market, which is an important element of determining whether an arm's length transaction occurred. The Board also gave less weight to the board of review's comparable sales due to their occurrence greater than 13 months prior to the assessment date at issue. 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 warranted.

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.