



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

APPELLANT: Nan Warshaw
DOCKET NO.: 12-30645.001-R-1
PARCEL NO.: 13-14-215-013-0000

The parties of record before the Property Tax Appeal Board are Nan Warshaw, the appellant, by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. 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 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: \$5,670
IMPR.: \$12,330
TOTAL: \$18,000

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 one-story dwelling of frame construction with 943 square feet of living area. The dwelling is 106 years old. Features of the home include a full unfinished basement and a one-car garage. The property has a 4,725 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 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 April 6, 2011 for a price of \$130,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,323. The subject's assessment reflects a market value of \$223,230 or \$236.72 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.

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

The appellant submitted a rebuttal brief and a letter from the Cook County Assessor's Office revealing the subject property's 2013 assessment was reduced. Because of the 2013 reduction, the appellant requested a reduction to the 2012 assessment based on Hoyne Savings and Loan Association v. Hare, 60 Ill.2d 84, 89 (Ill.1974) The appellant also requested 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's rebuttal evidence, the Board finds the appellant's rebuttal contained new evidence and a new argument that were not part of the original appeal. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the letter from the Cook County Assessor's Office and the appellant's argument based on Hoyne Savings and Loan Association v. Hare, 60 Ill.2d 84, 89 (Ill.1974)

The Board finds the best evidence of market value in the record to be the board of review's comparable sales #2 and #4. These comparables were similar to the subject in location, style, construction, age and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$160,000 to \$350,000 or from \$173.16 to \$361.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,230 or \$236.72 per square foot of living area, including land, which is within the range of the best comparable sales in this record. The Board gave little weight to the subject's sale due to the lack of information regarding the arm's-length nature of the sale. The appellant failed to complete Section IV - Recent Sale Data of the appeal. The Property Tax Appeal Board's appeal form is not vague as to whether Section IV is to be completed when arguing overvaluation based on a recent sale. The appellant disclosed the parties to the transaction were not related and the property was sold by the owner, however, the appellant did not disclose whether the subject was advertised on the open market, the manner in

which the property was marketed and the length of time the subject was marketed. The appellant submitted a copy of the Settlement Statement and an affidavit from the appellant, however, neither of these documents discloses the length of market exposure, which is an important element of determining whether an arm's length transaction occurred. The Board gave less weight to the board of review's comparables #1 and #3. Comparable #1 has an inferior slab foundation and is considerably smaller, when compared to the subject. Comparable #3's sale price is an outlier and does not appear to reflect the market value range of the other comparable sales in this record. 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.