



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

APPELLANT: James Jones
DOCKET NO.: 12-30892.001-R-1
PARCEL NO.: 16-23-206-043-0000

The parties of record before the Property Tax Appeal Board are James Jones, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board 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: \$ 3,126
IMPR: \$ 14,765
TOTAL: \$ 17,891

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 frame and masonry apartment building with 2,694 square feet of living area. The subject was constructed in 2006. Features include six bedrooms, three baths, and central air conditioning. The property has a 3,126 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$74,000 as of February 23, 2012. Page four of the appraisal states that the report was prepared for loan evaluation purposes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,891. The subject's assessment reflects a market value of \$184,634 or \$68.54 per square foot of living area, including land, when applying the 2012 three year average 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 comparable sales. The sales occurred in 2010 and had sale prices that ranged from \$67.33 to \$85.35 per square foot of living area, including land.

In written rebuttal, the appellant submitted four equity comparables.

At hearing, the appellant stated that the subject's assessment should be reduced based on the appraisal and the equity comparables.

The board of review's representative objected to the submission of the appraisal as the appraiser was not present to testify. The administrative law judge sustained the objection and stated that the Board would consider the sale comparables listed in the appraisal; however, no weight would be given to the appraiser's adjustments or conclusions. The board of review's representative also noted that appraisal sale comparables #1 and #2 were cash transactions and that comparables #4 and #5 were listing prices and not sale prices. Lastly, the board of review's representative presented the board's previously submitted sales comparables.

The appellant argued that circumstances surrounding the sales of the board of review's comparables were unknown and therefore; the board's sales prices may not reflect the fair market values of the properties.

Conclusion of Law

In written rebuttal, the appellant provided assessor's web site printouts for four properties. The additional properties were given no weight by the Board pursuant to Section 1910.66 (c), which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code 1910.66(c)).

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 comparables #1 and #2 and board of review comparables #1, #3, and #4. These comparables had sale prices that ranged from \$28.77 to \$85.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$68.54 per square foot of living area, including land, which is within the range established by the best comparable sales in the 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

K. L. Ferr

Mark Morris

Member

Member

JR

Jerry White

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: August 21, 2015

A. Proctor

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.