



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

APPELLANT: Richard Taylor  
DOCKET NO.: 12-31522.001-R-1  
PARCEL NO.: 10-30-200-042-0000

The parties of record before the Property Tax Appeal Board are Richard Taylor, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd 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 **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:** \$2,632  
**IMPR.:** \$23,714  
**TOTAL:** \$26,346

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 dwelling of frame construction with 1,698 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a slab foundation, central air conditioning and a two-car garage. The property has a 2,568 square foot site and is located in Niles, Niles Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of the overvaluation argument the appellant submitted limited evidence disclosing the subject was purchased on November 28, 2012 for a price of \$230,000, which was 11 months after the January 1, 2012 assessment date at issue.

In support of the assessment inequity argument the appellant submitted limited information on five comparables, which were located in a different neighborhood code than the subject. The comparables had improvement assessment ranging from \$11.81 to \$12.18 per square foot of living area. Based on this information, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,346. The subject's assessment reflects a market value of \$263,460 or \$155.16 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$23,714 or \$13.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located on the same block and in the same neighborhood code as the subject property. The comparables had improvement assessments ranging from \$13.95 to \$14.30 per square foot of living area. Three of the comparables sold in April 2011 and August 2012 for prices ranging from \$262,500 to \$285,000 or from \$156.07 to \$169.95 per square foot of living area, including land. Based on this information, the board of review requested confirmation of the subject's assessment.

### **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.

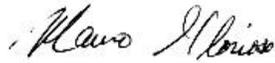
The appellant provided limited evidence of the sale of the subject. The appellant failed to complete Section IV - Recent Sale Data of the appeal which would have disclosed the manner in which the subject property was advertised on the open market and the length of time the property was marketed. The appellant's evidence included a brief, a copy of the Settlement Statement and Warranty Deed. The brief disclosed the purported purchaser, the seller and the broker involved in the transaction, however, the appellant's evidence failed to disclose the manner in which the subject property was exposed on the open market and the length of time the property was marketed.

The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold in April 2011 and August 2012 for prices ranging from \$262,500 to \$285,000 or from \$156.07 to \$169.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,460 or \$155.16 per square foot of living area, including land, which is below the range of the best comparables in this record on a square foot basis. After a review of the appellant's evidence of the subject's sale and the comparables

submitted by the board of review, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

As to the appellant's inequity argument, the Board finds the parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to the lack of information regarding their proximate location in relation to the subject property. In addition, the appellant failed to disclose the comparables' foundation type and, if the comparables had basements, whether they had any finished area. The board of review's comparables were similar to the subject in location, style, construction, features, age and land area. The comparables had improvement assessments ranging from \$13.95 to \$14.30 per square foot of living area. The subject's improvement assessment of \$13.97 per square foot of living area falls within the range of the best comparables in this record. Based on this evidence, the Board finds a reduction in the subject's improvement assessment due to assessment inequity is not 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: November 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.