



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

APPELLANT: Lou Davis  
DOCKET NO.: 12-33142.001-R-1  
PARCEL NO.: 25-21-403-019-0000

The parties of record before the Property Tax Appeal Board are Lou Davis, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 1,395  
**IMPR:** \$ 2,424  
**TOTAL:** \$ 3,819

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 a 144 year-old, one-story dwelling of frame construction containing 792 square feet of living area. The property has a 3,100 square foot site and is located in Lake Township, Cook County. The property is a class 2-02 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 information on 18 comparable properties, 12 of which were disclosed as closed sales. The appellant also submitted a copy of the Board's decision in docket #2007-23778.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,819. The subject's assessment reflects a market value of \$39,412, or \$49.76 per square foot of living area including land, when applying the 2012 three-year median level of assessment for Class 2 property 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 suggested sale comparables.

In rebuttal, the appellant argued that the four sale comparables submitted by the board of review were dissimilar to the subject. The appellant reaffirmed the request for an assessment reduction.

#### **Conclusion of Law**

The appellant submitted a copy of the Board's decision in 2007-23778.001-R-1 reducing the subject's assessment to \$2,500, ostensibly for the proposition that the Board should reduce the assessment for 2012 to the same or a lesser amount. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in relevant part, "[i]f the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period..." (35 ILCS 200/16-185). The subject is located in Lake Township. The Board takes judicial notice that the general assessment period for that township was from 2006 through 2008, and that 2012 is the first year of a new general assessment period. Therefore, the Board declines to reduce the subject's assessment due to a reduction by the Board for a year within the prior general assessment period.

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 the board of review comparable sales #1, #2, #3 and #4. These comparables sold for prices ranging from \$55.56 to \$96.35 per square foot of living area, including land. Six of the comparables submitted by the appellant were active or pending listings, not closed sales. Many of the appellant's closed sale comparables lacked key characteristics, such as living area, garage or air conditioning. The board of review's comparables were most similar in property characteristics to the subject. The subject's assessment reflects a market value of \$49.76 per square foot of living area including land, which is below the range established by the best comparable sales in this 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.

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Chairman



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Member



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Member



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Member



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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: September 18, 2015



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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.