



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

APPELLANT: Michael McCluggage
DOCKET NO.: 12-33250.001-R-1 through 12-33250.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael McCluggage, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-33250.001-R-1	14-32-110-049-0000	20,398	35,682	\$56,080
12-33250.002-R-1	14-32-110-050-0000	21,266	35,058	\$56,324

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, masonry-constructed, 130 year-old single-family home.¹ The improvement is situated on a 5,952 square foot site. It is classified as Class 2-10 property under the Cook County Real Property 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 \$1,160,000 as of January 1, 2012. The appraisal indicated the subject is owner-occupied. The appraisal also stated that there were two garages on the site. Page 11 also notes the subject PIN - 050 sold in April 2010 for \$762,500, however, it was not considered to be an arm's-length transaction as it was purchased from the property owner next door.

¹ The board of review indicated there were two improvements on the property, however, no evidence substantiating this claim was provided.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$139,912. The subject's assessment reflects a market value of \$1,443,880 when applying the 2012 three year median level of assessments for class 2 property of 9.69% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted 15 sale comparables for each building. The board of review also provided evidence that PIN -050 was purchased in April 2010 for \$762,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant confirmed that there was one single-family home on the site and provided the assessor's records to corroborate this fact. The appellant also argued that the board of review's comparables are unadjusted, indicating that the appellant's appraisal should be considered the best evidence of market value.

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. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$1,160,000 as of the assessment date at issue. Since market value has been established the 2012 three year median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue shall apply, per the appellant's request. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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: July 22, 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.