



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

APPELLANT: Pat O'Donnell
DOCKET NO.: 12-35953.001-R-1
PARCEL NO.: 09-35-400-018-0000

The parties of record before the Property Tax Appeal Board are Pat O'Donnell, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$7,437
IMPR.: \$29,366
TOTAL: \$36,803

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 improved with a one-story dwelling of brick exterior construction with 1,940 square feet of living area. The dwelling was constructed in 1956. Features of the property include a full unfinished basement, central air conditioning and a two-car attached garage. The property has an 8,500-square foot site and is located in Park Ridge, Maine Township, Cook County. The property is a class 2-04 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 \$309,000 as of December 4, 2009. The appellant also submitted information on three comparable sales improved with one-story dwellings of frame and masonry construction that range in size from 1,260 to 1,463 square feet of living area. Each comparable has a full or partial basement, central

air conditioning, one fireplace and an attached 1-car or 2-car garage. These properties sold from September 2011 to January 2012 for prices ranging from \$245,000 to \$262,000 or from \$177.72 to \$205.81 per square foot of living area, including land.

The appellant further indicated the subject property had a final total assessment in 2012 of \$42,708, which reflects a market value of \$427,080 or \$220.14 per square foot of living area, including land when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-04 property of 10%.

The appellant also submitted a copy of the decision of the Property Tax Appeal Board involving the subject property for the prior tax year under Docket No. 11-34552.001-R-1 reducing the subject's assessment to \$36,803 based on an agreement of the parties.

The appellant requested the subject's assessment be reduced to \$29,942.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 only evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$309,000 as of December 4, 2009, and the comparables provided by the appellant that sold in 2011 and 2012 for prices ranging from \$245,000 to \$262,000 or from \$177.72 to \$205.81 per square foot of living area, including land. The subject's assessment reflects a market value above the appraised value and the comparable sales provided by the appellant. The Board gives more weight to the comparable sales as they occurred more proximate in time to the assessment date at issue than the effective date of the appraisal.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40 (a) & §1910.69(a).

Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the prior year's decision issued by the Property Tax Appeal Board is appropriate.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 18, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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