



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

APPELLANT: Evelyn M. Anderson
DOCKET NO.: 13-22406.001-R-1
PARCEL NO.: 25-30-306-027-0000

The parties of record before the Property Tax Appeal Board are Evelyn M. Anderson, the appellant(s); 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: \$ 2,261
IMPR.: \$ 8,731
TOTAL: \$ 10,992

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 2013 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story dwelling of frame and masonry construction with 1,161 square feet of living area. The dwelling is 57 years old. Features of the home include a full unfinished basement, central air conditioning, and a one and one-half-car garage. The property has a 5,320 square foot site, and is located in Blue Island, Calumet Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale and adjustment information on six comparable sales. The Property Equalization Values chart that includes the adjustments to the comparable sales states that it was completed with a copyright licensed to ProTaxAppeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,992. The subject's assessment reflects a market value of \$109,920, or \$94.68 per square foot of living area, including land, when applying the 2013 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. The board of review also submitted a supplemental brief arguing that the adjustments made by the appellant to the sale comparables are improper because they were not made by a licensed appraiser. In support of this argument, the board of review submitted an Order from the Illinois Department of Financial and Professional Regulation, Division of Professional Regulation under docket number 2011-9824, and entitled Department of Financial and Professional Regulation of the State of Illinois, Complainant, v. Rick Robin, Unlicensed, Respondent (the "Order"). The Order states that Mr. Robin operates a business called RMR Property Tax Solutions/Pro Tax Appeal, wherein he developed appraisals and conclusions of value for certain properties in Illinois without an appraiser's license. The Order requires Mr. Robin to cease and desist from unlicensed appraisal practice and to pay a civil penalty of \$30,000. In this appeal, the board of review argues that the Property Equalization Values chart is not substantially different from the activity that Mr. Robin was ordered to cease and desist from engaging in as stated in the Order, and that, as such, the Board should give the adjustments found in the Property Equalization Values chart no weight.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons.

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 Board finds the appellant did not establish any foundation for the adjustments within the "Property Equalization Values" grid, and, therefore, the Board accords these adjustments no weight. However, the Board will look to the raw sales data for these comparables. The Board finds the best evidence of market value to be appellant's comparables #5 and #6, and board of review comparable #4. These comparables sold for prices ranging from \$38.76 to \$112.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$94.68 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, 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



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: December 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.