



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

APPELLANT: James Bennett
DOCKET NO.: 13-22443.001-R-1
PARCEL NO.: 28-14-210-047-0000

The parties of record before the Property Tax Appeal Board are James Bennett, 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: \$1,170
IMPR.: \$10,386
TOTAL: \$11,556

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a multi-level, single-family building of frame and masonry construction with 1,265 square feet of living area. The dwelling was constructed in 2007. The property has a 7,806 square foot site and is located in Elmwood Park, Leyden Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales and equalization information. They sold from July 2012 to May 2013 for prices ranging from \$46,000 to \$65,000 or from \$33.07 to \$60.16 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,556. The subject's assessment reflects a market value of \$115,560 or \$91.35 per square foot of building area, including land, when applying the 2013 level of

assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four sale comparables which sold from August 2010 to November 2012 for prices ranging from \$137,000 to \$152.50 or from \$120.49 to \$139.30 per square foot of living area, including land.

In written rebuttal, the appellant submitted a brief asserting that the appellant has met the burden of proof and that the board of review's comparables are insufficient.

At hearing, the board of review objected to the appellant's evidence as improper based on its rendering an opinion of value when it is not an appraisal prepared by an appraiser licensed by the State of Illinois. In support, the board of review submitted a copy of an Order by the Illinois Department of Financial and Professional Regulation levying against Rick Robin of Pro Tax Appeal a \$30,000 fine for engaging in unlicensed appraisal practice. The board of review also objected to the appellant's evidence based on the fact no additional or supporting data was submitted to show that the evidence includes arm's length and closed sales. The administrative law judge overrules the board of review's objections and admits the sales data portion of the appellant's sale comparables into evidence.

In regards to the appellant's appeal, the appellant confirmed he has personal knowledge regarding the comparable sales and they are similar in style and age to the subject property. The appellant also testified that he was only familiar with the board of review's sale comparables #1 and distinguished it based on the 2010 sale date. Appellant has no personal knowledge regarding closing dates. After questioning of the appellant by the board of review, the appellant confirmed the attorney representing him was Jerri Bush, a \$100.00 fee was paid regarding preparing the appeal, and an exterior inspection was to be completed by the preparers.

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 best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparable #1. These similar comparables for prices ranging from \$39.36 to \$120.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$91.35 per square foot of living area, including land, which is within 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.



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: _____

February 24, 2017



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.