



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

APPELLANT: Nancy Eickelmann
DOCKET NO.: 13-23908.001-R-1
PARCEL NO.: 02-28-301-123-0000

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

Based on the facts and exhibits presented, 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: \$ 360
IMPR.: \$ 27,624
TOTAL: \$ 27,984

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 two-story dwelling of frame and masonry construction with 1,867 square feet of living area. The dwelling is seven years old. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 2,400 square foot site and is located in Palatine Township, Cook County. The property is a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of these arguments the appellant submitted three equity comparables with sales information on all three comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,754. The subject's assessment reflects a market value of \$395,169 or \$211.66 per square foot of living area, including land, when applying the 2013 three year average median level of assessments for class 2 property of 10.06% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$39,394 or \$21.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four equity comparables with sale information on comparables #2 and #3 and an additional four sales comparables.

In rebuttal, the appellant requested that the Board give less weight to the board of review's comparables.

The appellant submitted sale comparables as new evidence in rebuttal, which could not be considered by the Board under the Official Rules of the Property Tax Appeal Board. Section 1910.66(c) of Title 86 of the Administrative Code states: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal should be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code § 1910.66(c)(emphasis added). This appraisal and additional sales comparables were submitted in rebuttal, and, therefore, was not timely filed. Therefore, the Board will not consider it.

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 in the record to be the comparable sales submitted by the appellant. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$127.77 to \$161.11 per square foot of living area, including land. The subject's

assessment reflects a market value of \$211.66 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). Since a reduction was granted per the appellant's market value argument, no further analysis shall be completed regarding the appellant's equity argument.

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



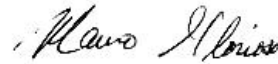
Member



Member



Acting Member



Member



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: November 20, 2015



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.