



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

APPELLANT: David Drymiller  
DOCKET NO.: 13-24351.001-R-1  
PARCEL NO.: 24-25-430-001-0000

The parties of record before the Property Tax Appeal Board are David Drymiller, 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:** \$2,531  
**IMPR.:** \$6,543  
**TOTAL:** \$9,074

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 with 1,536 square feet of living area of frame construction. The building is 98 years old. Features of the home include a full basement and a one-car garage. The property has a 6,750 square foot site and is located in Worth Township, Cook County. The subject is classified as a class 2-05 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 information on five comparable sales. The appellant also submitted a grid that made adjustments to the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,074. The subject's assessment reflects a market value of \$90,740 or \$59.08 per square foot of living area, including land, when applying the 2013 three

year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

In written rebuttal, the appellant stated the board of review's comparable #2 was not listed on the open market and that the location was not listed for comparable #4. The appellant also submitted RedFin printouts and a Cook County Recorder of Deeds printout for comparable #2.

### **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.

No weight was given to the appellant's adjustments to the comparables as the appellant failed to provide a foundation for the adjustments. 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 sales #1 and #3. These comparables sold for prices ranging from \$20.45 to \$64.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$59.08 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.



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.