



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

APPELLANT: James McCambridge
DOCKET NO.: 13-24491.001-R-1
PARCEL NO.: 09-35-215-028-0000

The parties of record before the Property Tax Appeal Board are James McCambridge, the appellant(s), by attorney Christopher G. Walsh, Jr., Attorney at Law in Chicago; 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: \$ 4,500
IMPR.: \$22,157
TOTAL: \$26,657

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 construction with 1,292 square feet of living area. The dwelling is 120 years old. Features of the home include a full basement, one fireplace and a two-car garage. The property has a 6,000 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted a photo of the subject property and a PTAX-203 form that indicates the subject was purchased in December 2009 for a price of \$215,000, or \$166.41 per square foot of living area including land. The appellant also cited two Property Tax Appeal Board ("PTAB") decisions, docket #s 00-23424.001-R-1 and 03-21388.001-R-1, regarding different properties and argued that the subject property is entitled to an assessment reduction because the other properties

received PTAB assessment reductions based on sales occurring approximately three years prior to the lien dates at issue. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect 10% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,657. The subject's assessment reflects a market value of \$266,570 or \$206.32 per square foot of living area, land included, when using the 2014 level of assessment for class 2 property of 10% 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 comparable sales. The sales occurred in 2011 and have sale prices that range from \$197.84 to \$283.65 per square foot of living area, including land.

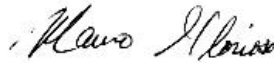
Conclusion of Law

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 notes that under the Illinois Property Tax Code, the Board is charged with making a decision on an appeal that "shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government." 35 ILCS 200/16-185 (West 2010). Under this standard of review and authority, each decision by the Board is necessarily fact specific and based upon the particular record of each case. The Board of Education of Ridgeland School Dist. No 122 v. The Property Tax Appeal Board, South Cook County Mosquito Abatement District, and Sears, Roebuck and Company 975 N.E.2d 263, 363 Ill.Dec. 461. Although the appellant cited two prior PTAB decisions regarding different properties, the decision in the case at hand is based on the specific facts and evidence of the instant appeal.

The Board finds the purchase of the subject property in December 2009 is not a reliable indicator of the subject's market value on January 1, 2013 as the sale occurred more than three years prior to the lien date at issue. The Board finds the best evidence of market value in the record to be the board of review's comparable sales. These properties sold in 2011 and as such are proximate in time to the lien date at issue. The comparables sold for prices that range from \$197.84 to \$283.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$206.32 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 record the Board finds the subject's assessment is reflective of market value and 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



Acting 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:

June 23, 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.