



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

APPELLANT: Patricia Flentye
DOCKET NO.: 13-24767.001-R-1 through 13-24767.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Patricia Flentye, the appellant(s), by attorney Edwin M. Wittenstein, of Worssek & Vihon 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-24767.001-R-1	05-27-113-023-0000	18,600	164,800	\$183,400
13-24767.002-R-1	05-27-113-024-0000	18,600	0	\$18,600

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 two parcels. Parcel #1 has a two-story dwelling with 6,785 square feet of living area of masonry construction. The dwelling is 89 years old. Features of the home include a partial basement and a fireplace. The property has a 12,000 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. Parcel #2 is a side yard and is also a Class 2 property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted interior photos, a Sidwell map, an affidavit, a Multiple Listing Service ("MLS") printout, and Cook County Recorder of Deeds printouts. The evidence indicates the subject was purchased on December 13, 2013 for a price of \$2,020,000, or \$297.72 per square

foot of living area, including land. The affidavit states the subject was purchased for redevelopment and does not have running water.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,292. The subject's assessment reflects a market value of \$2,122,920 or \$312.88 per square foot of living 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 six comparable properties that includes sale information for four of the properties. The Board notes that the board of review's comparable #2 is listed two times on the grid sheet. The board's grid sheet also confirmed the sale of the subject.

Conclusion of Law

As to the appellant's vacancy argument, Section 9-180 of the Property Tax Code provides in part:

"When... any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use." (35 ILCS 200/9-180).

The Board finds the appellant's evidence indicates several rooms in the subject property were vacant; however, the appellant's evidence does not indicate that the subject is uninhabitable as required by 35 ILCS 200/9-180. As such, the Board finds a reduction on this basis is not warranted.

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 to be the undisputed sale of the subject in in December 2013 for a price of \$2,020,000. The appellant provided evidence demonstrating the property had been advertised on the open market with the Multiple Listing Service. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$2,020,000 as of January 1, 2013. Since market value has been determined the 2013 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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.