



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

APPELLANT: Rosa Chapa
DOCKET NO.: 13-25425.001-R-1
PARCEL NO.: 28-19-402-083-0000

The parties of record before the Property Tax Appeal Board are Rosa Chapa, 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: \$6,000
IMPR: \$ 36
TOTAL: \$6,036

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 45-year-old, two-story dwelling of masonry construction with 1,601 square feet of living area. Features of the home include a full basement, a fireplace and a two-car garage. The property has a 26,763 square foot site and is located in Bremen Township, Cook County. The property is a class 2 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 an appraisal estimating the subject property had a market value of \$60,000 as

of January 1, 2013. In addition, the appellant submitted evidence that the subject sold in December, 2012 for \$67,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,811. The subject's assessment reflects a market value of \$206,869 or \$129.21 per square foot of living area, including land, when applying the 2013 three year median level of assessments for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four suggested equity comparable with sales data for each property.

At hearing, the appellant testified that the property was advertised for sale for a long time before she purchased it. The appellant also testified that when she bought the property, it was in a very bad condition and she has been fixing it slowly but is nowhere near complete. The board of review argued that the subject's purchase in 2011 was a compulsory sale and should be given diminished weight. The board of review also argued that comparable #3 in the appellant's appraisal is listed as being two miles away from the subject. In addition, the board of review argued that the comparable properties used by the appraisal have significant age and size differences with the subject and should not be given any weight.

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 to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$60,000 as of the assessment date at issue. Since market value has been established the 2013 three year median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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



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: March 18, 2016



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.