



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

APPELLANT: Joe Redding  
DOCKET NO.: 13-25916.001-R-1  
PARCEL NO.: 16-14-413-048-0000

The parties of record before the Property Tax Appeal Board are Joe Redding, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 6,130  
IMPR.: \$ 36,712  
TOTAL: \$ 42,842**

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 improvements. Improvement #1 is a three-story, frame and masonry dwelling that contains 1,520 square feet of living area. Improvement #2 is a three-story, frame and masonry dwelling that contains 1,116 square

feet of living area. The property has a 3,065 square foot site and is located in West Chicago Township, Cook County. The subject improvements are both classified as 2-95 properties 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 incomplete appraisal that appears to estimate the value of the subject property was \$100,000 as of March 2, 2014. The Board notes that the top part of some of the appraisal's pages, as well as whole pages, are missing from the appraisal. In addition, it is unclear whether the appraiser's conclusion of value is for Improvement #1, Improvement #2, or both improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,842. The subject's assessment reflects a market value of \$425,865 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 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales. The board submitted the same sales for each of the subject improvements.

In written rebuttal, the appellant resubmitted his appraisal. The copy of the appraisal was incomplete.

#### **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 finds that it is unable to rely on the appellant's appraisal as parts of the appraisal are missing. In addition, the Board is unable to use the comparable sales listed in the appraisal since information regarding the comparables' permanent index numbers, addresses, and sale price per square foot was not included in either copy of the appellant's appraisal. In addition, the Board is unable to rely on the board of review's sale comparables as the Board finds that two sale comparables are not sufficient to provide a range in which the subject property should fall. Based on this evidence the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: September 18, 2015



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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.