



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

APPELLANT: Hugh Totten  
DOCKET NO.: 13-26211.001-R-1  
PARCEL NO.: 16-07-207-005-0000

The parties of record before the Property Tax Appeal Board are Hugh Totten, 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: \$ 13,280**  
**IMPR: \$ 118,120**  
**TOTAL: \$ 131,400**

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements. Improvement #1 is a two-story dwelling of frame construction with 6,150 square feet of living area. Improvement #1 is 105 years old. Features of Improvement #1 include a full unfinished basement, central air conditioning, three fireplaces, and a three-car garage. Improvement #2 is a two-story dwelling of frame construction with 2,301 square feet of living area. Improvement #2 is a 105 year old coach house. Features of Improvement #2 include a slab and a two-car garage. The property has a 16,600 square foot

site, and is located in Oak Park, Oak Park Township, Cook County. Improvement #1 is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is classified as a class 2-09 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 four comparable sales and one sale listing.

The appellant subsequently submitted a copy of a real estate sale contract, purportedly showing that the subject was sold in March 2014 for \$1,132,000. An addendum to the contract was attached showing that the subject sale price was reduced to \$1,127,000 in April 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,100. The subject's assessment reflects a market value of \$1,321,000 when applying the 2013 statutory level of assessment for class 2 property of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for Improvement #1. The board of review did not submit any evidence in support of the assessment for Improvement #2.

In rebuttal, the appellant argued that the board of review should not be allowed to submit comparables that were not originally submitted at the board of review level. As such, the appellant argues that the board of review's comparables should be "ignored." The appellant also submitted a settlement statement from the sale of the subject in June 2014.

### **Conclusion of Law**

The appellant submitted evidence that the subject sold in March 2014. This evidence was submitted after the original period for filing evidence had expired. The appellant was also granted an extension of time to submitted evidence that was originally omitted, but is required by the Official Rules of the Property Tax Appeal Board. The evidence of the sale of the subject was submitted after the extension had expired. "Written or documentary evidence will be accepted after receipt of a completed petition only when a written request for an extension of time was filed in accordance with Section 1910.30(g) and

granted." 86 Ill.Admin.Code §1910.30(k). There is no evidence showing that the appellant requested an extension of time, or that the Board granted any such request. Therefore, any evidence regarding the sale of the subject is deemed untimely, and will not be considered in this decision.

The appellant argued, in rebuttal, that the board of review's evidence should be "ignored" because the comparables used by the board of review at the board of review level were different than the comparables used in this appeal.

All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county.

35 ILCS 200/16-180. As such, the Board finds that the appellant's argument, in rebuttal, is without merit, and that the Board can properly consider the comparables submitted by the board of review in this appeal.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that none of the comparable sales submitted by the appellant were similar to the subject. Comparable #1 was sold pursuant to a foreclosure, and was accorded no weight in the Board's analysis because there is no indication that this was an arm's-length transaction. Comparable #3 was accorded no weight in the Board's analysis because it was merely a sale listing. The remaining properties were all significantly smaller in improvement size than the subject, and had a different exterior construction. Therefore, these comparables were given no weight in the Board's analysis. Based on this

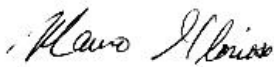
record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction in the subject's assessment is not justified.

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



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
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: April 24, 2015



\_\_\_\_\_  
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.