



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

APPELLANT: Almadelia Sevilla
DOCKET NO.: 13-29066.001-R-1
PARCEL NO.: 10-33-437-007-0000

The parties of record before the Property Tax Appeal Board are Almadelia Sevilla, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd 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:

LAND: \$ 9,801
IMPR.: \$ 41,699
TOTAL: \$ 51,500

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 a two-story dwelling of masonry construction with 6,827 square feet of living area. The dwelling is four years old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a three and one-half-car garage. The property has a 11,880 square foot site, and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 2, 2011 for a price of \$515,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the purchase price. Moreover, the appellant requested that the subject's assessment be reduced an additional 50% based on the occupancy factor the Cook County Assessor imposed on the subject.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,493. The subject property has an improvement assessment of \$53,692, or \$7.98 per square foot of living area when applying the 50% occupancy factor. The subject property has an improvement assessment of \$116,722, or \$17.10 per square foot of living area without applying the 50% occupancy factor. The subject's assessment reflects a market value of \$634,930, or \$93.00 per square foot of living area, including land, when applying the 2013 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance and the 50% occupancy factor. The subject's assessment reflects a market value of \$1,265,230, or \$185.33 per square foot of living area, including land, when applying the 2013 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance, but without applying the 50% occupancy factor.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and four sale comparables. The board of review's evidence also states that the subject was purchased in May 2011 for \$515,000.

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 undisputed purchase of the subject property in May 2011 for a price of \$515,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, including disclosing that the parties to the transaction were not related and that the subject was sold using a Realtor. In further support of the transaction, the appellant submitted the warranty deed and the settlement statement. 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 \$515,000 as of January 1, 2013. Since market value has been determined the 2013 statutory level of assessment

¹ The Board notes that the appellant's brief describes the occupancy factor as being 46%. However, based on the decision letter from the Cook County Assessor, the occupancy factor is actually 50% ($\$63,493 \div \$126,523 = 50.18\%$).

for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Admin.Code §1910.50(c)(2). Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

However, the Board is not persuaded that the subject's assessment should be reduced further based on the occupancy factor imposed by the Assessor.

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record.

86 Ill.Admin.Code § 1910.50(a). "Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct." 86 Ill.Admin.Code § 1910.63(a). As such, the Board may not give any weight or consideration to the occupancy factor imposed by the Assessor. Id.; 86 Ill.Admin.Code § 1910.50(a). Instead, under this de novo proceeding, the appellant must submit evidence, exhibits, and/or briefs to support the assertion that an occupancy factor shall be imposed against the subject's assessment. 86 Ill.Admin.Code § 1910.50(a). Such a claim must be proven by a preponderance of the evidence. 86 Ill.Admin.Code § 1910.63(e). The only evidence submitted by the appellant in support of this assertion is the decision letter from the Assessor, which, on its own, cannot be considered by the Board. Id.; 86 Ill.Admin.Code § 1910.63(a). Therefore, the Board finds that there is no evidence in the record to reduce the subject's assessment further.

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



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: November 23, 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.