



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

APPELLANT: Emma Cox  
DOCKET NO.: 13-29721.001-R-1  
PARCEL NO.: 15-18-207-020-0000

The parties of record before the Property Tax Appeal Board are Emma Cox, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$2,297  
**IMPR.:** \$6,193  
**TOTAL:** \$8,490

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 one-story, single-family dwelling of masonry construction with 1,262 square feet of living area. Features of the dwelling include a full unfinished basement, one bath, and a two car garage. The building was constructed in 1958. The property has a 6,700 square foot site and is located in Westchester, Proviso Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a copies of the settlement statement, deed, and bill of sale confirming the sale of the subject on June 15, 2012 for \$84,900. In addition, the appellant confirmed in Section IV of the appeal the subject's sale date, price, transfer was not between related parties, a realtor was involved, it was an REO sale, and that the subject was advertised for sale for 12 days. In further support of the sale, the appellant submitted three additional sale comparables which sold from October 2011 to January 2013 for prices ranging from \$84,000 to \$85,000 or from \$81.41 to \$88.70

per square foot of building area, land included. In support of the sale comparables, the appellant's attorney submitted the listing sheets and the Cook County Assessor website printouts for each comparable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,400. The subject's assessment reflects a market value of \$164,000 when using the 10% level of assessment for Cook County as determined by the Cook County Classification Code.

In support of its contention of the correct assessment, the board of review submitted four equity comparables and sales data for each comparable.

In rebuttal, the appellant's attorney stated that the board or review's comparables were "raw and unconfirmed" sales and no evidence was submitted show that each sale was an "arm's length transaction."

### **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 purchase of the subject property in June 15, 2012 for \$84,900. The appellant provided evidence demonstrating the sale had the elements of arm's length transaction and in support of the transaction, copies of the settlement statement, bill of sale, and the deed were submitted. Lastly, the board of review failed to provide any substantial evidence to challenge the arm's length nature of the transaction.

Based on this record, the Board finds the subject property had a market value of \$84,900 as of January 1, 2013. Since market value has been determined, the level of assessments for class 2-03, residential property of 10% as determined by the Cook County Classification Code shall apply.

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: \_\_\_\_\_

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: March 24, 2017



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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.