



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

APPELLANT: Michelle Cimpean
DOCKET NO.: 13-32947.001-R-1
PARCEL NO.: 13-04-208-034-0000

The parties of record before the Property Tax Appeal Board are Michelle Cimpean, 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: \$ 6,875
IMPR.: \$ 52,486
TOTAL: \$ 59,361

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 two-story dwelling of masonry construction. The dwelling was constructed in 1942. Features of the home include a partial basement, central air conditioning, two fireplaces and a two-car garage. The property has a 6,875 square foot site and is located in Jefferson Township, Cook

County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and comparable sales as the bases of the appeal. In support of the equity argument, the appellant submitted equity descriptions and assessment information for three comparables. In support of the comparable sales argument, the appellant submitted one comparable; appellant's equity comparable #3 sold in March 2014 for a price of \$415,000 or \$109.21 per square foot of living area, including land. The appellant's grid sheet also indicates the subject sold in September 2006 for a price of \$535,000. The Board notes that the appellant's grid sheet indicates the subject contains 3,100 square feet of living area; however, the appellant did not submit evidence in support of the subject's square footage of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,361. The board of review submitted the subject's property characteristics sheet. It indicates the subject contains 3,696 square feet of living area. The subject property has an improvement assessment of \$52,486 or \$14.20 per square foot of living area, based on 3,696 square feet of living area. In support of its contention of the correct assessment the board of review submitted equity information on eight comparables. The board also submitted sale information for four of the comparables.

At hearing, the appellant reviewed her previously submitted evidence and emphasized that appellant's comparable #1 is located next door to the subject property and that it is assessed lower than the subject property. Upon questioning from the board of review's representative, the appellant stated that her property was not listed for sale nor had it been listed for sale.

Conclusion of Law

As to the appellant's assessment inequity argument, when unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in

question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 the best evidence of assessment equity to be the appellant's comparables and board of review equity comparable #3. These comparables had improvement assessments that ranged from \$7.61 to \$16.78 per square foot of living area. The subject's improvement assessment of \$14.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As to the appellant's comparable sales argument, 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 the best evidence of market value to be appellant's comparable #3 and the board of review's comparable sales. These comparables sold for prices ranging from \$109.21 to \$263.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$159.65 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.