



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

APPELLANT: Bhim Hans
DOCKET NO.: 13-33009.001-R-1
PARCEL NO.: 31-14-401-021-0000

The parties of record before the Property Tax Appeal Board are Bhim Hans, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$ 3,646
IMPR.: \$12,354
TOTAL: \$16,000

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 contains a 31 year-old, split-level dwelling of frame construction. The parties differed as to the size of the living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two and one-half-car garage. The property has an 11,220 square foot site and is located in Rich Township, Cook County. The property is a Class 2 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 an appraisal estimating the subject property had a market value of \$130,000 as of January 1, 2013 using the sales comparison approach. The appraisal also disclosed the dwelling contained 1,910 square feet of living area. He did not obtain this size from an inspection of the interior; rather he relied on other sources of information. The appraisal qualified his reporting of 1,910 square feet of living area by including a statement that his work

was "limited to an exterior inspection of the subject from the street...It should be noted that an interior inspection or an interview with the homeowner/resident could possibly result in a higher or lower opinion of market value." The appraisal disclosed three sales as comparable properties for the sales comparison approach. They sold in 2012 and ranged from 1,631 to 2,398 square feet of living area, and sold from \$62.14 to \$81.02 per square foot of living area including land.

The appellant requested a total assessment reduction to \$13,000 when applying the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,328. The subject's assessment reflects a market value of \$183,280, or \$70.90 per square foot of living area including land when using the board of review's suggested living area size of 2,585 square feet, and when applying the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested equity comparables.

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 adjustments to comparables and the opinion of the appraiser as to the market value to be unreliable. The large difference in the gross living area from the 1,910 square feet disclosed in the appraisal and the 2,585 square feet disclosed by the board of review is not resolved by the evidence submitted. Although the appraiser relied on other sources of information to conclude the subject contained 1,910 square feet of living area, the appraiser acknowledged that an interior inspection of the dwelling could result in a higher or lower opinion of market value. The appraiser did not measure the exterior of the dwelling, relying only on a visual inspection from the street. However, the appraisal included raw data of three recent sales. They ranged from \$62.14 to \$81.02 per square foot of living area including land. Comparable #2, which sold for \$62.14 per square feet of living area including land is most similar to the subject in a variety of key property characteristics, including a dwelling size of 2,398 square feet of living area. The board of review did not submit sales comparisons. Consequently, the Board finds the subject property had a market value of \$160,000 as of the assessment date at issue. Since market value has been established, the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance 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.



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.