



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

APPELLANT: Linda Tillman
DOCKET NO.: 14-22091.001-R-1
PARCEL NO.: 20-21-113-005-0000

The parties of record before the Property Tax Appeal Board are Linda Tillman, the appellant; 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: \$1,867
IMPR.: \$100
TOTAL: \$1,967

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 2014 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 multi-family dwelling of frame exterior construction with 2,448 square feet of living area. The dwelling was constructed in 1894. Features of the building include a full unfinished basement and a two-car garage. The property has a 5,000 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted five comparable sales located within .94 of a mile from the subject property. The comparables consist of two-story multi-family dwellings that were constructed from 1889 to 1894. Four of the comparables have a full basement, and the remaining comparable a concrete slab foundation. The dwellings range in size from 2,060 to 2,737 square feet of living area. The comparables sold from April 2013 to December 2013 for prices ranging from \$3,000 to \$23,000

or from \$1.45 to \$8.64 per square foot of living area including land. The submission also included a grid of "Property Equalization Values" purporting to adjust the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$1,967.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,983. The subject's assessment reflects a market value of \$129,830 or \$53.04 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. In support of the subject's assessment, the board of review submitted information on four sales comparables located within the same neighborhood assessment code as the subject property. The comparables consist of two-story multi-family dwellings of frame or masonry exterior construction that range in age from 109 to 129 years old. The dwellings range in size from 2,200 to 2,372 square feet of living area and are situated on sites ranging from 2,083 to 3,150 square feet of land area. These comparables sold from February 2011 to March 2012 for prices ranging from \$140,000 to \$275,000 or from \$59.02 to \$119.47 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Counsel for the appellant provided a written rebuttal critiquing the board of review's submission. In the rebuttal, counsel for the appellant argued the board of review's comparable sales lacked proximity, recent sale data, and that comparables #2, #3 and #4 were not arm's length sales. The submission also included listing sheets associated with the board of review's comparables #2, #3 and #4.

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 appellant failed to lay any foundation for the adjustments within the property equalization values grid and therefore the Board will give these adjustments no weight and will look solely to the raw sales data. The Board further questions the credibility of the appellant's Property Tax Analysis without any showing of the assessment and/or appraisal qualifications of person(s) who prepared the analysis.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #5 due to its smaller dwelling size and concrete slab foundation when compared to the subject's full unfinished basement. The Board also gave less weight to the board of review's comparables due to their older sale dates in relation to the January 1, 2014, assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparables #1 through #4. These comparables are more similar in location, age, design, dwelling size and features. These comparables sold for prices ranging from \$3,000 to \$23,000 or from \$1.45 to \$8.64 per square foot of living area including land. The

subject's assessment reflects an estimated market value of \$129,830 or \$53.04 per square foot of living area including land which falls above the range established by the best sales comparables in this record. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is 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



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: January 27, 2017



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.