



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

APPELLANT: Terry M Baker TR
DOCKET NO.: 14-22134.001-R-1
PARCEL NO.: 16-31-224-032-0000

The parties of record before the Property Tax Appeal Board are Terry M Baker TR, the appellant(s), by attorney Nancy Pina-Campos, Attorney at Law in Cicero; 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: \$ 2,500
IMPR.: \$ 3,500
TOTAL: \$ 6,000

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 2014 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 one-story dwelling of masonry construction with 1,000 square feet of living area. The dwelling is 50 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,125 square foot site, and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale and adjustment information on five comparable sales.¹ These comparables sold between February 2013 and August 2014 for between \$50,000 and \$100,100, or \$61.27 to \$101.32 per square foot of living area. The appellant also submitted evidence disclosing the subject property was purchased on July 17, 2012 for a price of \$60,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,970. The subject's assessment reflects a market value of \$139,700, or \$139.70 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted three equity comparables and three sale comparables. These comparables sold between May 2012 and August 2012 for between \$118,000 and \$205,000, or \$114.12 to \$160.66 per square foot of living area. The board of review's evidence also states that the subject sold in July 2012 for \$60,000.

In rebuttal, the appellant reaffirmed the evidence previously submitted. The appellant also submitted printouts from redfin.com for the board of review's sale comparables, and argued that the descriptive information for the comparables supplied by the board of review differs from the descriptive information found in the redfin.com advertisements.

The appellant's petition, evidence, and rebuttal were all submitted by Jerri K. Bush. On April 12, 2016, the Board received a Notice of Withdrawal from Ms. Bush, wherein she requested to be withdrawn as counsel of record for the appellant. The Board granted this request, and the appellant proceeded *pro se*. On the day of the hearing, but prior to commencement of the hearing, Nancy Piña-Campos filed a Legal Counsel Authorization, wherein the appellant authorized Ms. Piña-Campos to represent him in the instant matter. The Legal Counsel Authorization included an Appearance. Therefore, the Board granted Ms. Piña-Campos's request, and she was entered as the attorney of record for the appellant in this matter.

At hearing, counsel for the appellant reaffirmed the evidence previously submitted. The board of review also reaffirmed the evidence previously submitted. The board of review also argued that the adjustments found in the appellant's "Property Equalization Values" chart were likely generated by an automated system with no human analysis.

Conclusion of Law

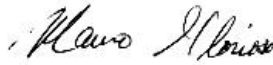
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must

¹ The Board notes that the appellant's sale comparables grid lists six sale comparables; however, sale comparable #1 reflects the sale of the subject in July 2012 for \$60,000. For ease of reference, this decision uses the numerical designations attributed to these comparables by the appellant.

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 meet 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 July 2012 for a price of \$60,000. In further support of the transaction, the appellant submitted 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. Based on this record the Board finds the subject property had a market value of \$60,000 as of January 1, 2014. Since market value has been determined the 2014 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification ordinance of 10.00% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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



Acting Member

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: _____

April 21, 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.