



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

APPELLANT: Patricia Needham  
DOCKET NO.: 14-24394.001-R-1  
PARCEL NO.: 16-07-209-014-0000

The parties of record before the Property Tax Appeal Board are Patricia Needham, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; 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:** \$9,632  
**IMPR.:** \$57,396  
**TOTAL:** \$67,028

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 contains two improvements. Improvement #1 is a 101 year-old, two-story dwelling of stucco construction with 3,933 square feet of living area. Features of Improvement #1 include a full unfinished basement and a fireplace. Improvement #2 contains 862 square feet of living area. Features of Improvement #2 include an apartment and a three-car garage. The property has a 12,040 square foot site and is located in Oak Park 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 \$675,000 as of January 1, 2014. The appraiser did not include the apartment in Improvement #2 in the gross living area because, in his opinion, it was uninhabitable. The appraiser adjusted

Improvement #2 separately for its contribution to the subject's market value. The appraisal disclosed that the subject was owner-occupied. The appellant requested a total assessment reduction when applying the 2014 three-year average median level for Class 2 property as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,999. The subject's assessment reflects a market value of \$725,065 when applying the 2014 three-year average median level of assessment of 9.93% for Class 2 property as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)). In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested sale comparables and four suggested equity comparables for Improvement #1, and four suggested equity comparables for Improvement #2.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics and were based on raw, unadjusted sales data. The appellant reaffirmed the request for an assessment reduction.

### **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 appraisal submitted by the appellant. The Board finds the subject property had a market value of \$675,000 as of the assessment date at issue. Since market value has been established, the 2014 three-year average median level of assessment of 9.93% for Class 2 property as determined by the Illinois Department of Revenue shall apply, in accord with the appellant's request. (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



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: \_\_\_\_\_

May 19, 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.