



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

APPELLANT: Lucian Lintean
DOCKET NO.: 14-24993.001-R-1
PARCEL NO.: 09-17-208-027-0000

The parties of record before the Property Tax Appeal Board are Lucian Lintean, the appellant, by Christopher G. Walsh, Jr., Attorney at Law 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 **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: \$1,467
IMPR.: \$9,197
TOTAL: \$10,664

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 dwelling of masonry exterior construction with 960 square feet of living area. The dwelling is approximately 69 years old. Features of the home include a full unfinished basement. The property has a 2,934 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's attorney argued that the fair market value of the subject is not accurately reflected in its assessed value as the basis for this appeal. The appellant contends the subject's recent sale best reflected the subject's market value. The appellant disclosed the subject sold on July 16, 2012, for a price of \$75,500 and had been advertised for sale as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale the appellant submitted a copy of the Illinois Real Estate Transfer Declaration. Based on this evidence, the appellant requested the total assessment be reduced to \$7,550 to reflect the July 2012 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,664. The subject's assessment reflects a market value of \$106,640 or \$111.08 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 comparable sales. These comparables were improved with one-story or two-story dwellings of masonry exterior construction that are 69 or 71 years old. The dwellings range in size from 875 to 1,356 square feet of living area and are situated on sites that range in size from 2,088 to 4,371 square feet of land area. These comparables sold from February 2012 to November 2013 for prices ranging from \$100,000 to \$122,500 or from \$88.50 to \$122.13 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 in the record to be the board of review's comparable sales #1 and #3. These comparables had varying degrees of similarity when compared to the subject. These properties also sold more proximate in time to the assessment date at issue than did the subject. The comparables sold for a prices of \$100,000 and \$122,500 or \$114.29 and \$122.13 per square foot of living area, land included, respectively. The subject's total assessment reflects a market value of \$106,664 or \$111.08 per square foot of living area, including land. The Board finds the subject's assessment is supported by the best comparable sales in this record. The Board gave less weight to the board of review's remaining comparables due to the fact the sales did not occur proximate in time to the assessment date at issue. Likewise the Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Furthermore, the appellant failed to disclose the length of time the property was exposed on the open market. The appellant partially completed Section IV-Recent Sale Data of the appeal disclosing the parties to the transaction were not related, and the property had been advertised on the open market, however, the appellant entered "unknown" as to the length of time the subject was marketed. The appellant submitted a copy of the Illinois Real Estate Transfer Declaration, however, this document does not disclose the length of market exposure, which is an important element of determining whether an arm's length transaction occurred. The Property Tax Appeal Board's appeal form requires Section IV be completed when arguing overvaluation based on a recent sale. Based on this record the Board finds the subject's assessment is reflective of market value and 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



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.