



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

APPELLANT: Benjamin Gillespie
DOCKET NO.: 14-25458.001-R-1
PARCEL NO.: 05-33-102-004-0000

The parties of record before the Property Tax Appeal Board are Benjamin Gillespie, the appellant(s); 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: \$12,390
IMPR.: \$63,719
TOTAL: \$76,109

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 with 2,655 square feet of living area of frame and masonry construction. The dwelling is approximately 27 years old. Features of the home include a full basement, central air conditioning, one fireplace and a two-car garage. The property has an 8,850 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-78 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 a suggested comparable property located at 3584 Illinois Rd. The appellant also submitted an appraisal that estimated the subject property had a market value of \$550,000, or \$207.16 per square foot of living area, including land, as of December 29, 2012. The appraisal indicated the subject is located on a busy road and that the subject was purchased in August 2010 for a price of \$550,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,109. The subject's assessment reflects a market value of \$761,090 or \$286.66 per square foot of living area, including land, when applying the 2014 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on four properties suggested as comparable to the subject.

On March 25, 2016, the Property Tax Appeal Board received from the appellant another appraisal with a 2016 valuation date and additional properties suggested as comparable to the subject.

In written rebuttal, the appellant differentiated the board of review's suggested comparable properties from the subject property.

At hearing, the appellant testified that he purchased the subject property in an arm's-length transaction in 2010 for a price of \$550,000. He stated that the subject's value is likely between \$500,000 and \$700,000. The appellant proceeded to discuss his 2012 appraisal; however, the board of review's representative objected to the discussion of the appraiser's value conclusion as the appraiser was not present to testify. The Administrative Law Judge stated that the comparable properties listed in the appraisal are in the record and that as the appraiser was not present to testify, the appraiser's adjustments and value conclusion would be given no weight.

The board of review's representative presented the board's suggested comparable properties. The appellant stated that the board's comparables are newer than the subject ranging from 7 to 13 years old while the subject is 27 years old. The appellant also stated the board's comparables are located on quieter streets than the subject, which is located on a bust street. In addition, the appellant stated the board's comparables have upgrades such as granite countertops.

Conclusion of Law

The appellant's additional evidence received on May 25, 2016, was given no weight by the Board pursuant to Section 1910.66 (c), which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)). In addition, this evidence was not timely submitted and is not made part of the record.

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 purchase of the subject in August 2010 is too remote in time in relation to the valuation date at issue to be an accurate indicator of the subject's value on January 1, 2014.

The Board finds the best evidence of market value to be the appellant's appraisal comparables #1, #2 and #3 and the board of review's comparables #1 and #3. These properties sold for prices that ranged from \$208.62 to \$342.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$761,090 or \$286.66 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence the Board finds 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



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: December 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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