



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

APPELLANT: Diana Bednar
DOCKET NO.: 14-27367.001-R-1
PARCEL NO.: 15-29-207-082-0000

The parties of record before the Property Tax Appeal Board are Diana Bednar, 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: \$ 3,400
IMPR.: \$ 16,850
TOTAL: \$ 20,250

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 1,465 square feet of living area. The dwelling is 54 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 6,800 square foot site, and is located in Westchester, Proviso 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 assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four sale comparables. Comparable Sales #3 and #4 sold

in October 1989 and May 1993, respectively. The appellant also stated that the subject property was purchased on October 29, 2010 for a price of \$202,500. No evidence was submitted in support of this sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$17,716.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,250. The subject property has an improvement assessment of \$16,850, or \$11.50 per square foot of living area. The subject's assessment reflects a market value of \$202,500, or \$138.23 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

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.

Sale Comparables #3 and #4 submitted by the appellant had sales that took place in October 1989 and May 1993, respectively. Such sales are too remote in time to accurately depict the market for the subject as of January 1, 2014. Therefore, the Board accorded these sale comparables no weight in its analysis. No evidence was submitted regarding the sale of the subject in October 2010. As such, the Board accorded the sale of the subject no weight in its analysis. The only remaining evidence regarding market value are Sale Comparable #2 and #3 submitted by the appellant. The Board finds that a mere two sales is not enough evidence to support a reduction based on overvaluation. "Proof of the market value of the subject property may consist of the following: documentation of not fewer than *three recent sales* of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property." 86 Ill.Admin.Code §1910.65(c)(4) (emphasis added). Thus, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and no reduction is warranted based on the appellant's market value argument.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be appellant comparables #2, #3, and #4, and board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$9.78 to \$13.81 per square foot of living area. The subject's assessment of \$11.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, 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

Acting 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: June 23, 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.