



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

APPELLANT: Jill K. Liedlich
DOCKET NO.: 14-27617.001-R-1
PARCEL NO.: 15-11-104-002-0000

The parties of record before the Property Tax Appeal Board are Jill K. Liedlich, 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: \$1,988
IMPR.: \$10,413
TOTAL: \$12,401

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, single-family dwelling of frame construction with 1,744 square feet of living area. The building was constructed in 1905 and is located in Maywood, Proviso Township, Cook County. The property is a class 2-05 per the Cook County Real Property Classification Ordinance.

The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal. In support of the market value argument, the appellant submitted five sale comparables which sold from October 2013 to May 2014 for prices ranging from \$39,100 to \$61,000 or \$23.96 to \$36.62 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,401. The subject's assessment reflects a market value of

\$124,010 or \$71.11 per square foot of living area, land included, when using the 2014 level of assessment for class 2-05 properties of 10% as determined by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four equity comparables and sales data for each comparable.

In rebuttal, the appellant's attorney submitted REdfin listing sheets for the sale compables.

At hearing, the board of review analyst, Ms.Gabriella Nicolau, reviewed the evidence submitted and stated that the appellant's comparables are distressed sales. The board of review objected to the appellant's evidence as improper based on its rendering an opinion of value when it is not an appraisal prepared by an appraiser licensed by the State of Illinois. The board of review analyst also stated that the appellant's sale comparable evidence includes adjustments without any foundation regarding qualifications of preparer to make such adjustments. The Board finds that there was no foundation for the adjustments, opinions and conclusions made in that grid. However, the Board may consider the raw, unadjusted sale data submitted by the appellant. The analyst and appellant's attorney also tendered unrelated Board decisions which were marked as "Exhibits A and B", respectively. The appellant's attorney, Ms. Nancy Pina, reviewed the evidence submitted and distinguished the board of review's evidence based on age and location.

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 to be the appellant's comparables and the board of review's comparables #1 and #2. These similar comparables sold for prices ranging from \$23.96 to \$76.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$71.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this 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: October 20, 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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