



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

APPELLANT: Maurice Nunnally
DOCKET NO.: 14-28986.001-R-1
PARCEL NO.: 31-15-103-003-0000

The parties of record before the Property Tax Appeal Board are Maurice Nunnally, the appellant; 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: \$3,799
IMPR.: \$17,957
TOTAL: \$21,756

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 is improved with a two-story single family dwelling of frame and masonry construction with 3,301 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 10,133 square foot site and is located in Matteson, Rich 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 descriptions, photographs, assessment data and sales information on four comparable properties. The comparable sales were improved with two-story dwellings of frame or frame and masonry construction that ranged in size from 2,655 to 3,301 square feet of living area. Each comparable had an unfinished basement, central air conditioning, one fireplace and, based on the photographs, a two-car or a three-car attached garage. The appellant reported that

three of the dwellings ranged in age from 13 to 21 years old. The comparables sold from November 2013 to December 2014 for prices ranging from \$150,000 to \$188,500 or from \$45.44 to \$70.94 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$15,845, which would reflect a market value of \$158,450 or \$48.00 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-78 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,756. The subject's assessment reflects a market value of \$217,560 or \$65.91 per square foot of living area, including land, when applying the level of assessment for class 2-78 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 descriptive information, copies of photographs, assessment data and sales information on four comparable properties. The comparables were improved with two-story dwellings of frame and masonry construction that ranged in size from 3,301 to 3,788 square feet of living area. The dwellings ranged in age from 7 to 13 years old. Each property had the same neighborhood code as the subject property. Each comparable had a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The sales occurred from October 2013 to December 2014 for prices ranging from \$338,000 to \$390,000 or from \$93.89 to \$105.73 per square foot of living area, including land.

The board of review also provided a copy of a decision issued by the Property Tax Appeal Board concerning the subject property for the prior tax year under Docket No. 13-29783.001-R-1. In that appeal the Property Tax Appeal Board reduced the subject's assessment to \$23,724. On the "Board of Review Notes on Appeal" it was asserted that the prior decision was in the same triennial assessment and requested the subject's assessment be increased to \$23,724 pursuant to so-called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In rebuttal the appellant asserted that the 2014 assessment year was in a different assessment period than the 2011 through 2013 triennial assessment. The appellant also asserted that board of review comparables #1 through #3 should be stricken due to disparities from the subject property, however, no explanation was given highlighting the disparities. The appellant further asserted that the sale date for comparable #2 was too distant in time from the January 1, 2014 assessment date.

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.

As an initial matter, the Board finds that the 2013 and 2014 assessment years are in different triennial assessment periods. The Property Tax Appeal Board takes notice that the Cook County Board of Review website provided that the reassessment period for Rich Township began in 2014. (See <http://www.cookcountyboardofreview.com/assets/pdfs/TOWNSHIPtris.pdf>). (86 Ill.Admin.Code §1910.90(i)). Therefore, the Board finds that the so-called "rollover" provision of section 16-185 is inapplicable in this appeal and the assessment as established by the decision of the Property Tax Appeal Board in the 2013 appeal will not be automatically carried forward to the 2014 tax year as requested by the board of review.

The record contains eight sales provided by the parties that were generally similar to the subject in location, age, construction, design, size and features. For an unexplained reason, there was quite a disparity in the price range of the comparable sales identified by the appellant and those identified by the board of review even though these properties had similar physical attributes. As a group the comparable sales provided by the parties sold from October 2013 to December 2014 for prices ranging from \$150,000 to \$390,000 or from \$45.44 to \$105.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$217,560 or \$65.91 per square foot of living area, including land, which is within the range established by the comparable sales in this record. The subject's assessment reflected a market value within the range established by the appellant's comparable sales on a square foot basis. The subject's assessment reflected a market value well below the range established by the comparable sales provided by the board of review. Based on this evidence and considering the sales provided by both parties, the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction in the 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.