



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

APPELLANT: Marjory Winshall
DOCKET NO.: 14-29176.001-R-1
PARCEL NO.: 14-31-328-074-0000

The parties of record before the Property Tax Appeal Board are Marjory Winshall, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$14,581
IMPR.: \$37,520
TOTAL: \$52,101

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 an approximately 4,166 square foot parcel of land improved with a 115-year old, two-story, masonry, multi-family dwelling. The property is located in West Chicago Township, Cook County and is a class 2-11 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 an appraisal estimating the subject property had a market value of \$395,000 as of January 1, 2013. The appraisal does not disclose the occupancy of the subject. The appraisal discloses that only an exterior inspection of the subject was performed. The appraisal discloses "no noted repairs needed at the time of inspection." The appraisal further states that the appraiser inspected the subject site and exterior of the improvements. The appraisal lists the subject as containing 2,581 square feet of building area.

The appraiser undertook the sales comparison income approaches to value. In the income approach, the appraisal only lists an estimated monthly market rent and a gross rent multiplier to arrive at a value of \$382,200.

In the sales comparison approach, the appraiser analyzed three sales from .47 to .96 miles from the subject. These properties sold from May to November 2012 for prices ranging from \$143.06 to \$159.52 per square foot of building area. The appraiser made limited adjustments for some factors, but did not include any adjustment for number of units and listed the subject and all the comparables as average in condition. The appellant requests an assessment based on 10% of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,101. The subject's assessment reflects a market value of \$521,010 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review lists the subject as containing 3,872 square feet of building area.

In support of the assessment the board of review submitted raw sales data on four comparables. Three of these properties are located within .25 miles of the subject. The properties sold from May 2012 to October 2013 for prices ranging from \$195.72 to \$444.38 per square foot of building area.

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 thoroughly considered the parties' evidence. The Board gives diminished weight to the appraisal because the appraiser did not inspect the subject's interior and opined a condition for the subject without making any observation of the subject's interior. Moreover, the appraiser failed to make adjustments for number of unit difference. For these reasons, the Board gives the adjustments and the conclusion of value within the appraisal no weight.

As to the subject's size, the Board finds the appraisal is insufficient to establish that the county has incorrectly listed the subject's size. The appraisal fails to submit a sketch of the subject with measurements or indicate that the subject was measured for size. Therefore, the Board finds the subject contains 3,872 square feet of building area which reflects a market value base on the assessment of \$134.56 per square foot of building area.

The courts have stated that where there is credible evidence of comparable sales, these sales are to be given significant weight as evidence of market value. Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Willow Hill Grain, Inc. v. Property Tax

Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989). Therefore, the Board will consider the raw sales data from both parties.

The parties submitted seven sale comparables. The Board finds the appellant's comparables #1 and #3 and the board of review's sale comparables #1 and #3 similar to the subject and most probative in determining the subject's market value as of the lien date. These sales occurred from May 2012 to June 2013 for prices ranging from \$143.06 to \$304.67 per square foot of building area. The subject's current assessment reflects a market value of \$134.56 per square foot of building area. After adjustments to the comparables for pertinent factors, the Board finds the subject's current assessment is supported by the market and a reduction in the assessment is not warranted.

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



Acting 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: _____

May 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 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.