



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

APPELLANT: Jeff Collier
DOCKET NO.: 14-29343.001-R-1
PARCEL NO.: 31-35-328-029-0000

The parties of record before the Property Tax Appeal Board are Jeff Collier, 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 **A Reduction** 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: \$5,129
IMPR.: \$18,571
TOTAL: \$23,700

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 with 4,064 square feet of living area of frame and brick construction. The dwelling is approximately 13 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 12,070 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-08 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 information on four comparable sales improved with two-story dwellings of frame and masonry construction that ranged in size from 3,189 to 3,950 square feet of living area. Each comparable has a basement, central air conditioning, one fireplace and a two-car or a three-car garage. The dwellings ranged in age from 9 to 13 years old. The comparables sold from September 2013 to August 2014 for prices ranging from \$189,500 to \$215,000 or from

\$50.25 to \$67.42 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$23,284.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,284. The subject's assessment reflects a market value of \$332,840 or \$81.90 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-08 property of 10%. The subject has an improvement assessment of \$28,155 or \$6.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings relatively similar to the subject property with improvement assessments ranging from \$27,130 to \$29,606 or from \$7.13 to \$7.50 per square foot of living 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 finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. These comparables sold for prices ranging from \$189,500 to \$215,000 or from \$50.25 to \$67.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,840 or \$81.90 per square foot of living area, including land, which is above the range established by the comparable sales in this record. The Board gave no weight to the board of review assessment equity evidence as this did not address the appellant's overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment is 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



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: July 22, 2016



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.