



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

APPELLANT: Eddie Reeves
DOCKET NO.: 14-29778.001-R-1
PARCEL NO.: 29-10-411-038-0000

The parties of record before the Property Tax Appeal Board are Eddie Reeves, 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: \$3,380
IMPR.: \$18,224
TOTAL: \$21,604

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 10,400 square foot parcel of land improved with a six-year old, two-story, frame and masonry, single-family dwelling containing 2,295 square feet of building area. The property is located in Thornton Township, Cook County and is a class 2 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 \$117,000 as of January 1, 2014. 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 "statements regarding condition are based on surface observations only."

The appraiser undertook the sales comparison approach to value. In that approach, the appraiser analyzed three sales from one to five miles from the subject. These properties sold from January to March 2013 for prices ranging from \$49.33 to \$60.16 per square foot of building area. The appraiser made limited adjustments for some factors, but did not include any adjustment for location. 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 \$21,604. The subject's assessment reflects a market value of \$366,420 or \$94.14 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted raw sales data on four comparables. These properties are located within the subject's township and sold from September 2011 to May 2013 for prices ranging from \$61.92 to \$111.16 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. Moreover, the appraiser failed to make adjustments for the locational difference even after noting that some of these comparables exceeded the standard one-mile distance limit. Moreover, no adjustment were made for design style. For these reasons, the Board gives the adjustments and the conclusion of value within the appraisal no weight.

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 along with the subject's sale information.

The parties submitted seven sale comparables. The Board finds the appellant's comparables #1 and #2 and the board of review's sale comparables #2 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 March 2012 to May 2013 for prices ranging from \$49.33 to \$111.16 per square foot of building area. The subject's current assessment reflects a market value of \$94.14 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

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: _____

April 21, 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.