



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

APPELLANT: Donald & Amy Miller
DOCKET NO.: 14-30055.001-R-1
PARCEL NO.: 07-08-300-020-1021

The parties of record before the Property Tax Appeal Board are Donald & Amy Miller, 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: \$ 387
IMPR.: \$4,967
TOTAL: \$5,354

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 single condominium unit, with a 0.3323% ownership interest in the common elements, located in a 352-unit building. The building is 36 years old and is located on a 97,139 square foot site, in Schaumburg Township, Cook County. The subject is classified as a class 2-99 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 descriptive information on eight suggested comparable sales. They sold from 2011 through 2013 for prices ranging from \$27,500 to \$45,000. The appellant requested a total assessment reduction to \$39,050, which appears to be in error.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,354. The subject's assessment reflects a market value of \$53,540

when applying the level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on 17 suggested sale comparables that sold in 2013 and 2014 for prices ranging from \$20,000 to \$67,000.

The Board also notes that the appellant's comparables #3 and #8 are identical to the board of review's comparables #16 and #15, respectively.

In written rebuttal, the appellant indicated that the board of review's comparables were lacking in descriptive data.

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 further finds the best evidence of market value to be the appellant's comparables #2, #3, #6 and #8, as well as the board of review comparable sales #4, #7, #15 and #16. All of these units are located in the same association as the subject property and each reflects a 0.3323% ownership in the common elements, as does the subject property. Additionally, these sales occurred in 2013 or 2014 and are reflective of the subject's market value as of January 1, 2014. These comparables sold for prices ranging from \$35,000 to \$67,000 per unit. The subject's assessment reflects a market value of \$53,540, 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.



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.