



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

APPELLANT: Chandra Sproles
DOCKET NO.: 14-34034.001-R-1
PARCEL NO.: 17-34-308-008-0000

The parties of record before the Property Tax Appeal Board are Chandra Sproles, 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: \$7,200
IMPR.: \$17,800
TOTAL: \$25,000

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 2013 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 three-story, apartment building of masonry construction with 6,869 square feet of living area. The dwelling was constructed in 1870. The property has a 3,600 square foot site and is located in Chicago, South Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant's pleadings state that the subject sold on December 20, 2012 for \$250,000. No further evidence was submitted. The appellant did not complete Section IV- Recent Sale Data of the pleadings. Lastly, the appellant submitted two sale comparables that sold in May 2014 and July 2014 for \$4.84 and \$107.76 per square foot of building area, including land. Comparables #1 and #2 were part of a bulk sale. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,000. The subject's assessment reflects a market value of \$250,000 or \$36.40 per square foot of living area, including land when applying a 10% level of assessment as determined by the Cook County Classification Code.

In support of the assessment, the board of review submitted three equity comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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 finds that the appellant failed to submit three comparables. The appellant submitted two sale comparables which included a bulk sale. The appellant's two similar comparables do not constitute a range. Therefore, the Board finds the appellant failed to meet his burden and reduction is not warranted.

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.