



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

APPELLANT: Elizabeth Sweeney
DOCKET NO.: 14-34038.001-R-1
PARCEL NO.: 14-32-421-016-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Sweeney, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$6,643
IMPR.: \$39,770
TOTAL: \$46,413

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 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 3-story dwelling of masonry construction with 1,616 square feet of living area. The dwelling is 23 years old and on a slab foundation. Features of the home include central air conditioning, a fireplace and a 1-car garage. The property has a 949 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's counsel submitted a brief requesting the 2013 assessment from the Property Tax Appeal Board decision 13-29295.001-R-1 be carried forward to the subsequent tax year 2014 per Section 16-185 of the Property Tax Code, and claimed the property is an owner-occupied residence and this tax year is in the same general assessment period. The appellant did not

submit any comparables. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$44,215.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,413. The subject's assessment reflects a market value of \$467,402 or \$289.23 per square foot of living area, land included, when using the 2014 three-year average median level of assessments for class 2 property of 9.93% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables, one of which was a sale. The comparables had varying degrees of similarity when compared to the subject. The dwellings each contain 1,616 square feet of living area, are 23 years old and are built on slab foundations. They have improvement assessments ranging from \$39,172 to \$41,568 or from \$24.24 to \$25.72 per square foot of living area. Comparable #4 sold in August 2013 for \$540,000 or \$334.16 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant's counsel requested the 2013 assessment from the Property Tax Appeal Board decision 13-29295.001-R-1 be carried forward to the subsequent tax year 2014 per Section 16-185 of the Property Tax Code, and claimed the property is an owner-occupied residence and the 2014 tax year is in the same general assessment period.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

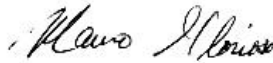
"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." [Emphasis added.]

The Board finds there is no evidence that the subject dwelling is owner-occupied.

In Section II – Appellant (Taxpayer) Information of the Residential Appeal Form, the appellant's address is reported as 551 N. Lincoln, Hinsdale, IL. In item 2a of the appeal form, the appellant disclosed the address of the subject property as 1719 N. Bissell, Chicago, IL. Based on this evidence, the Board rejects the appellant's request to carry forward the previous year's assessment as the property is not owner-occupied.

In support of the subject's assessment, the board of review presented evidence in the form of four equity comparables, one of which had sold. All of the comparables were located in the same block as the subject and were similar to the subject in style, exterior construction, age, dwelling size, site size and features. They had improvement assessments ranging from \$24.24 to \$25.72 per square foot of living area. The subject's improvement assessment of \$24.61 falls within the range established by these most similar comparables. Comparable #4 sold in August 2013, five months prior to the subject's January 1, 2014 assessment date, for \$540,000 or \$334.16 per square foot of living area. The subject's assessment reflects a market value of \$467,402 or \$289.23 per square foot of living area, land included, which is less than this most similar sales comparable. Based on this record, 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



Acting 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 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.