



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

APPELLANT: Almadelia Sevilla  
DOCKET NO.: 14-34367.001-R-1  
PARCEL NO.: 10-33-437-007-0000

The parties of record before the Property Tax Appeal Board are Almadelia Sevilla, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$ 9,801  
**IMPR.:** \$88,068  
**TOTAL:** \$97,869

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 two-story dwelling of masonry construction with 6,827 square feet of living area. The dwelling is approximately five years old. Features of the home include a full basement with a formal recreational room, central air conditioning, two fireplaces and a three and one-half car garage. The property has an 11,880 square foot site and is located in Niles Township, Cook County. It is classified as class 2-09 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 a settlement statement and a recorded Tenancy by the Entirety Warranty Deed indicating the subject property was sold on May 2, 2011 for \$515,000. The appellant indicated that the parties were not related to each other and that brokers were involved in this transaction.

The appellant also attached a prior year Property Tax Appeal Board decision identified by docket no. 13-29066.001-R-1 in which the assessment was reduced to \$51,500. The appellant indicated that no capital improvements were made to the property since the time of the reduction and asked that the assessment be “rolled over” to the 2014 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,869. The subject's assessment reflects a market value of \$978,690 or \$143.36 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property of 10.00% 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 four sale comparables. They sold from June 2012 through May 2014 for prices ranging from \$1,000,000 to \$1,550,000, or from \$203.13 to \$416.32 per square foot, including land. The sale of the subject in May 2011 for \$515,000 was also reflected on the grid sheet.

Additionally, the board of review included a memorandum indicating the subject property had been rebuilt between the time of purchase and the current valuation date of January 1, 2014. Supporting evidence included permit printouts, a Google maps picture of the subject property in 2015 and the MLS listing sheet from the 2011 sale. The board of review argued that the property at the time of the sale consisted of a 57-year old, one-story masonry building containing 2,850 square feet of living area, while it currently consists of a five-year old, two-story masonry building with 6,827 square feet of living area. Based on this evidence, the board requested confirmation of the appellant’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 clarify the description of the property at the time of the 2011 sale, failed to indicate that the property had been demolished and rebuilt, and included a photograph of the subject prior to reconstruction. Accordingly, the Board finds that the 2011 sale price is not indicative of the subject’s current market value.

The Board further finds the best evidence of market value to be the sale comparables submitted by the board of review. These comparables ranged in sale price from \$203.13 to \$416.32 per square foot, including land. The subject’s current market value is \$143.36 per square foot, including land, which is well below that indicated by the best evidence of market value contained in the record. Accordingly, no assessment reduction is warranted based on overvaluation.

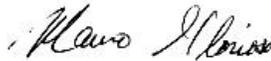
Finally, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment, however, no evidence was provided that the subject was owner-occupied. In fact, the 2013 decision issued by the Property Tax Appeal Board indicates the same. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's prior year's decision.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



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: June 19, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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