



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

APPELLANT: Irene Ene
DOCKET NO.: 14-34781.001-R-1
PARCEL NO.: 10-14-310-048-0000

The parties of record before the Property Tax Appeal Board are Irene Ene, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$4,867
IMPR.: \$34,690
TOTAL: \$39,557

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant, Irene Ene, timely filed the appeal from a favorable decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame and masonry construction with 2,685 square feet of living area. The dwelling is 52 years old. Features of the home include a partial basement that is unfinished, central air conditioning and a two-car garage. The property has a 7,788 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant's attorney argued that the subject property is an owner occupied residence and this 2014 appeal was subject to a "Rollover" due to a favorable 2013 decision by the Property Tax Appeal Board under section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support, the appellant's attorney submitted a copy of the subject's

property tax information revealing the mailing address for a Michael Ene and that three exemptions were received in 2016. The appellant's attorney also submitted an affidavit from Michael Ene disclosing that he owned and resided in the subject dwelling in 2013 and 2014. The appellant's attorney also argued that the subject was overassessed based on the recent sale of the subject in May 2012 for \$121,000 and recent construction. Information regarding the subject's sale disclosed that the subject was purchased in a "shell" condition in May 2012 and \$152,869 was spent on renovation prior to the subject being occupied on January 10, 2014.

As to the inequity argument, the appellant's attorney submitted a grid analysis containing three comparables to show that the subject's improvement assessment was not being assessed equally with similar properties. The comparables had varying degrees of similarity to the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$27,387.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,557. The subject's assessment reflects a market value of \$395,570 or \$147.33 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$34,690 or \$12.92 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables. The comparables had varying degrees of similarity to the subject and sold from March 2011 to October 2014 for prices ranging from \$436,000 to \$517,500 or from \$190.66 to \$200.50 per square foot of living area, including land. The comparables had improvement assessments ranging from \$34,408 to \$40,780 or from \$13.52 to \$16.06 per square foot of living area.

The board of review also argued that the subject has no homeowner's exemption, appears to not be occupied by the owner and is not eligible for a "Rollover" of the Board's previous decision.

The appellant's attorney submitted rebuttal critiquing the board of review's submission and included another copy of the affidavit from Michael Ene.

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.

As an initial matter regarding the appellant's attorney's contention that the subject is entitled to a "Rollover" under section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the appellant of record in this appeal is Irene Ene as named in the instant appeal and in the prior year decision of docket number 13-33598.001-R-1. The appellant's attorney and the board of review indicate that the subject is owned by Irene Ene, however, the appellant's attorney

submitted a copy of the subject's property tax information revealing the mailing address for a Michael Ene and an affidavit from Michael Ene disclosing that he owned and resided in the subject dwelling in 2013 and 2014. However, the taxpayer's information regarding the subject's sale disclosed that the subject was purchased in a "shell" condition in May 2012 and \$152,869 was spent on renovation prior to the subject being occupied on January 10, 2014, which contradicts the affidavit.

Due to the incomplete record of the subject's ownership, the lack of evidence regarding the relationship of Irene Ene and Michael Ene and the appellant's attorney's appeal submission naming Irene Ene as the appellant, the Board finds the "Rollover" provision under section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not apply in this appeal.

As to the recent sale of the subject in May 2012 for \$121,000, the Board finds the sale is not recent due to its occurrence greater than 19 months prior to the January 1, 2014 assessment date at issue.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4. These comparables were most similar to the subject in location, lot size, dwelling size, age and features, and also sold most proximate to the January 1, 2014 assessment date. These most similar comparables sold in September and October 2014 for prices of \$509,000 and \$517,500 or \$200.00 and \$200.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,570 or \$147.33 per square foot of living area, including land, which is supported by the best comparable sales in this record. The Board gave less weight to the board of review's remaining comparables due to their sale dates occurring greater than 28 months prior to the assessment date at issue. In addition, comparable #1 is considerably smaller than the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 the best evidence of improvement assessment equity to be the appellant's comparables #1 and #3, as well as the board of review's comparables #2, #3 and #4. These comparables were most similar to the subject in location, size, age and features. These most similar comparables had improvement assessments ranging from \$31,120 to \$40,780 or from \$11.77 to \$15.87 per square foot of living area. The subject's improvement assessment of \$34,690 or \$12.92 per square foot of living area falls within the range established by the best equity comparables in this record. The Board gave less weight to the parties' remaining equity comparables due to their smaller size when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of uniformity.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 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

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