



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

APPELLANT: Kevin Ford
DOCKET NO.: 14-34925.001-R-1
PARCEL NO.: 29-03-429-021-0000

The parties of record before the Property Tax Appeal Board are Kevin Ford, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$1,547
IMPR.: \$1,683
TOTAL: \$3,230

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 200/16-185) 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 multi-level dwelling of frame and masonry construction with 1,136 square feet of living area. The dwelling is approximately 42 years old.¹ Features of the dwelling include a partial basement with finished area, central air-conditioning, and a 2.5-car garage. The property has a 4,760 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-34 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 information on ten comparable sales that were located from .13 to .88 of a mile from the subject property. The comparables were located within the subject's neighborhood code. The comparables were improved with multi-level dwellings that ranged in size from 1,107

¹ The parties differ slightly as to the age of the subject dwelling. The Board finds the slight discrepancy will not impact the Board's decision in this appeal.

to 1,290 square feet of living area. The dwellings were built from 1962 to 1980 and have a partial basement with finished area. Seven comparables have central air-conditioning. The comparables have either a 2-car or a 2.5-car garage. The comparables had sale dates ranging from June 2013 to December 2014 for prices ranging from \$24,675 to \$38,000 or from \$20.99 to \$29.46 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,229. The subject's assessment reflects a market value of \$102,290 or \$90.04 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the subject's neighborhood code. The comparables were improved with multi-level dwellings that contained either 1,066 or 1,154 square feet of living area. The dwellings are approximately 36 to 46 years old. Each comparable has a partial basement with finished area and either a 2-car or a 2.5-car garage. The comparables had sale dates ranging from July 2013 to November 2013 for prices ranging from \$105,000 to \$135,889 or from \$95.32 to \$127.48 per square foot of living area, including land.

The appellant submitted a rebuttal critiquing the board of review's submission.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave greater weight and finds the best evidence of market value to be the appellant's comparable sales #2 and #3 because they are located within the subject's same neighborhood code and are identical to the subject's style, dwelling size, and foundation. In addition, the comparables are almost identical in age and have a slightly smaller garage size when compared to the subject. The comparables sold proximate in time to the January 1, 2014 assessment date at issue. Both comparables sold in November 2013 for prices of \$32,150 and \$32,250 or \$28.30 and \$28.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$102,290 or \$90.04 per square foot of living area, including land, which is above the best comparable sales contained in this record. The Board gave less weight to the remaining comparables due to their differences in age, dwelling size, and/or other features when compared to the subject property.

Based on this evidence the Board finds a reduction in the subject's assessment is 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. 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



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: December 18, 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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