



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

APPELLANT: Sharan Scott  
DOCKET NO.: 15-20424.001-R-1  
PARCEL NO.: 25-33-316-012-1066

The parties of record before the Property Tax Appeal Board are Sharan Scott, 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 **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:** \$617  
**IMPR.:** \$1,083  
**TOTAL:** \$1,700

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 2015 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 is a residential condominium unit contained in a 119-unit residential condominium development. The property has a 169,203 square foot site and is located in Calumet Township, Cook County. The property is a Class 2-99 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 an appraisal estimating the subject property had a market value of \$17,000 as of July 15, 2015. The appellant also submitted Multiple Listing Service information on one of the sale comparisons disclosed in the appraisal and on an additional sale comparable. The appellant also disclosed in Section IV–Recent Sale Data of the Residential Appeal that the subject was purchased on November 23, 2015 for the price of \$15,001 through a realtor. The appellant did not submit further information about this sale. The appellant requested a total assessment reduction to \$1,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,219. The subject's assessment reflects a market value of \$42,190 when applying the 2015 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for two units in the development which sold from 2008 through 2012 for a sales total of \$82,500. The board of review applied a 5.00% market value reduction for personal property to arrive at an adjusted market value of \$78,376 of the two units sold. The board of review disclosed the units sold consisted of 1.6940% of all units in the development. The result was a full value of the property at \$4,626,682. Since the subject was 0.912% of all the units, the board of review suggested the market value of the subject to be \$42,195.

### **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 appellant provided some information of a sale of the subject in November 2015 for the price of \$15,001, but did not submit sufficient supporting information to prove overvaluation based on a recent sale by a preponderance of the evidence. However, the appellant submitted an appraisal, which the Board finds to be the best evidence of market value. The Board finds the subject property had a market value of \$17,000 as of the assessment date at issue. Since market value has been established, the 2015 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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



Member



Acting Member



Member



Acting 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 23, 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.