



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

APPELLANT: Natalie Amabile  
DOCKET NO.: 15-20490.001-R-1  
PARCEL NO.: 09-26-402-020-0000

The parties of record before the Property Tax Appeal Board are Natalie Amabile, the appellant, by attorney Timothy E. Moran, 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:** \$5,200  
**IMPR.:** \$50,589  
**TOTAL:** \$55,789

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 consists of a two-story dwelling of masonry construction with 3,268 square feet of living area. The dwelling is 25 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage.<sup>1</sup> The property has a 8,000 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to whether the subject's basement has finished area. The Board finds the subject's basement is finished based on the board of review's disclosure of finished basement area, which the appellant did not refute. Furthermore, the appellant failed to reveal whether the subject's basement was finished or not in Section III – Description of Property and Section V – Assessment Grid Analysis.

The appellant's appeal is based on overvaluation based on the subject's sale and improvement assessment inequity based on comparable properties. In support of the overvaluation argument the appellant submitted limited evidence disclosing the subject property was purchased on January 14, 2013 for a price of \$385,000. The appellant failed to complete the portions of Section IV-Recent Sale Data of the appeal form, which would have identified the length of time the property was marketed. The appellant did submit a copy of the settlement statement; however, this evidence does not reveal the length of market exposure.

The appellant also contends improvement assessment inequity as an alternative argument. In support of this argument the appellant submitted information on five equity comparables. The comparables were two-story dwellings of masonry or frame and masonry construction that ranged in size from 3,139 to 3,262 square feet of living area. They had improvement assessments ranging from \$36,040 to \$37,404 or from \$11.17 to \$11.61 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal". The total assessment for the subject is \$55,789. The subject's assessment reflects a market value of \$557,890 or \$170.71 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$50,589 or \$15.48 per square foot of living area.

As to the subject's sale, the board of review submitted a brief, which revealed the subject's 2013 sale was a cash transaction and the property was the subject of a foreclosure proceeding prior to its sale.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four sales and a separate grid analysis containing four equity comparables. The comparables were two-story dwellings of masonry or frame and masonry construction that ranged in size from 2,844 to 3,709 square feet of living area. The four sales occurred from February to October 2013 for prices ranging from \$760,000 to \$880,000 or from \$217.21 to \$250.63 per square foot of living area including land. The four equity comparables had improvement assessments ranging from \$49,403 to \$63,995 or from \$16.54 to \$19.61 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 contends in part that 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

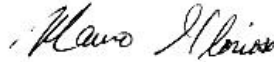
appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the board of review's comparable sales #1 and #4. These comparables were most similar to the subject in location, style, size and features, however, they were inferior to the subject as neither had finished basement area, unlike the subject. These properties also sold more proximate in time to the January 1, 2015 assessment date at issue than did the subject property. The comparables sold for prices of \$760,000 and \$801,500 or \$226.53 and \$250.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$557,890 or \$170.71 per square foot of living area, including land. The Board finds the subject's assessment is supported by the best comparable sales in this record. The Board gave less weight to the subject's sale due to the appellant failing to fully complete Section IV - Recent Sale Data of the appeal, which would have disclosed the length of time the subject was marketed. The appellant submitted a copy of the settlement statement, however, this document does not reveal the length of market exposure, which is an important element of determining whether an arm's length transaction occurred. The Property Tax Appeal Board's appeal form requires Section IV be completed when arguing overvaluation based on a recent sale. The Board further finds the seller was identified as the Federal Home Loan Mortgage Corporation, which calls into question the arm's length nature of the sale. The Board gave less weight to the board of review's remaining comparable sales due to their considerably larger sizes, when compared to the subject. Based on this record the Board finds the subject's assessment is reflective of market value and 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 parties submitted a total of nine equity comparables for the Board's consideration. The Board finds all of the comparables are similar to the subject, however, the appellant's comparables are not located in the subject's neighborhood code and all of the comparables are inferior to the subject due to their lack of finished basement area. The comparables had improvement assessments that ranged from \$36,040 to \$63,995 or from \$11.17 to \$19.61 per square foot of living area. The subject's improvement assessment of \$50,589 or \$15.48 per square foot of building area falls within the range established by the comparables in this record and appears justified given the subject's superior finished basement area. 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 based on assessment inequity.

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



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: March 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

AGENCY

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