



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

APPELLANT: Geraldine Page
DOCKET NO.: 15-21066.001-R-1 through 15-21066.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Geraldine Page, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-21066.001-R-1	28-02-105-055-0000	461	7,452	\$7,913
15-21066.002-R-1	28-02-105-056-0000	461	7,452	\$7,913

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 six-year-old, two-story dwelling of frame and masonry construction with 1,857 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,075 square foot site and is located in Bremen Township, Cook County. The property is a class 2 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 completed by Janice R. Vickery (Vickery) estimating the subject property had a market value of \$102,000 or \$54.93 per square foot of living area as of December 13, 2012. In her report, Vickery utilized the cost and the sales comparison approach. In the sales approach, Vickery based her conclusions of value on three recent sales in the Robbins and Blue Island area. Those properties sold between January and September, 2012 for unadjusted prices of \$47.81 to \$68.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,826. The subject's assessment reflects a market value of \$158,260 or \$85.22 per square foot of living area, including land, when applying the 2015 level of assessments 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 suggested equity comparables; wherein comparable #1 in the board of review's assessment grid is actually the second Property Index Number (PIN) for the subject. The other three comparables, referred to hereafter as board of review's equity comparables #1 through #3 ranged: in size from 1,478 to 1,841 square feet, in age from seven to 10 years, and in assessment from \$8.89 to \$8.93 per square foot of living area. In addition, the board of review submitted four sales comparables that ranged: in age from five to eight-years-old; in size from 1,253 to 1,962 square feet; in sale date from August, 2013 to December, 2014; and in price from \$89.19 to \$104.07 per square foot of living area.

At hearing, the appellant submitted a copy of what she states was previously submitted as rebuttal evidence to the Board, but was not present in the file. After no objection from the board of review, the Board admitted appellant's rebuttal evidence as Appellant's Hearing Exhibit #1. The exhibit represents essentially the board of review's notes on appeal with an attached brief.

Appellant's first point of contention is that the board of review's evidence was contradictory because on the page labeled by the appellant as Exhibit D in Appellant's Hearing Exhibit #1, at the top, the picture of the property listed at 3428 West 136th Place, the board of review's equity comparable #2, is that of vacant land with the date of December 31, 2007. The appellant argued that on the very next page adjacent to the same address is listed a picture of an already built house. Appellant's second point of contention is that the subject is pro-rated between two PINs but was erroneously given the nonexistent address of 13612 South Ridgeway Avenue for the PIN ending in -055 and as a result she was taxed double of what she should have been. The appellant also distinguished the board of review's sales comparables based on location. Finally, the appellant testified that when she purchased the property it was pro-rated between the two PINs.

The board of review objected to the appraisal's conclusions of value because the appraiser was not present to testify and be cross examined. The board of review submitted the Property Characteristic Printout (PCP) as BOR Exhibit #1 and after no objection based on admissibility by the appellant, the exhibit was admitted in the record. The board of review also argued that properties are taxed based on the PIN and not the address, and that this nonexistent address was most likely automatically generated by the Assessor's Office's computer system. The board of review also argued that the discrepancy between the pictures for comparable #2, as pointed out by the appellant in her Exhibit #1, is most likely due to the first picture being taken prior to the seven-year-old house being built.

In rebuttal, the appellant argued that based on her interpretation of the PCP the subject's assessment breakdown is \$7,913 and each PIN is 50% of that amount; rather than the board of review's interpretation that \$7,913 is the assessment for each of the PINs individually for a combined assessment for the subject of \$15,896.

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 the appraiser and the preparer of the board of review's evidence were not present or called to testify about their qualifications, identify their work, testify about the contents of the evidence, or be cross-examined by the other party and the Property Tax Appeal Board. Moreover, the board of review's witness testified that he did not choose the comparables. Therefore, the Property Tax Appeal Board gives the board of review's evidence and the appraisal's adjustments, conclusions of value and measurements no weight. However, the Board will consider the raw sales data submitted by the parties.

The Board also gives no weight to appellant's arguments of double taxation because, by her own admission, she purchased a property on two separate PINs, each of which was separately assessed by the Assessor's Office. The Board also finds that the appellant failed to provide sufficient evidence to show that because a nonexistent address was attached to her second PIN that she was taxed doubly, rather than merely taxed for each of the separate PINs that she purchased. Finally, the Board finds appellant's interpretation of the PCP, of both PINs having a combined assessment of \$7,913, as unpersuasive and unsupported.

The Board finds that the parties submitted seven sales comparables in total. The Board finds that appellant's comparable #3, and the board of review's comparables #1, #2, and #3 are most similar to the subject; therefore, most probative in determining the subject's market value. These properties sold for prices ranging from \$62.66 to \$104.07 per square foot of living area. The subject's assessment reflects a market value of \$85.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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(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: December 19, 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 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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