



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

APPELLANT: Lewis & Mary L Griffith
DOCKET NO.: 15-24416.001-R-1
PARCEL NO.: 28-35-109-008-0000

The parties of record before the Property Tax Appeal Board are Lewis & Mary L Griffith, 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 **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: \$ 1,950
IMPR.: \$ 7,845
TOTAL: \$ 9,795

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story dwelling of frame construction with 1,414 square feet of living area. The dwelling is 43 years old. Features of the home include a crawl and a one-car garage. The property has a 7,800 square foot site, and is located in Country Club Hills, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

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 \$75,000 as of April 21, 2015. The appraisal used three sales in the sales comparison approach; however, no adjustments were included to show how the appraiser arrived at the final estimate of value for

the subject under the sales comparison approach to value. The appraisal states that it is a “desktop valuation” and that the appraiser did not view the subject or the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,795. The subject's assessment reflects a market value of \$97,950, or \$69.27 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not submit any evidence in support of its contention of the correct assessment.

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 does not find the appraisal submitted by the appellant persuasive, as it falls short of meeting several standards found in the Uniform Standards of Professional Appraisal Practice ("USPAP"). USPAP Standard 1-4(a) states that "[w]hen the sales comparison approach is necessary for credible assignment results, an appraiser must analyze such comparable sales data as are available to indicate a value conclusion." USPAP Standard 2-1(a) states that "[e]ach written or oral real property appraisal report must clearly and accurately set forth the appraisal in a manner that will not be misleading..." USPAP Standard 2-2(b)(viii) states that "[t]he content of a Restricted Appraisal Report must be consistent with the intended use of the appraisal and, at a minimum state that the appraisal methods and techniques employed, state the value opinion(s) and conclusion(s) reached, and reference the workfile; exclusion of the sales comparison approach, cost approach, or income approach must be explained..." While the appraiser purportedly completed a sales comparison approach, there is nothing in the report to show what adjustments, if any, the appraiser made to reach a conclusion of value under this approach. Such an omission is misleading, as the intended user of the appraisal cannot ascertain the analysis employed by the appraiser. For these reasons, the Board finds the appraisal is deficient in several respects, and is given no weight in the Board's analysis. However, the Board will analyze the raw sales data of the comparables found in the sales comparison approach to value in the appraisal.

The Board finds that the characteristics of the sale comparables in the appraisal were not fully disclosed by the appraiser. For example, the appraisal omits the exterior construction, number of stories, basement area, and other relevant information for the sale comparables. Thus, the Board finds that it does not have enough information to adequately compare the subject to these sale comparables. Based on this record, the Board finds the appellant did not demonstrate, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment is not warranted.

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: September 22, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lewis & Mary L Griffith
3630 W 175th Place
Country Club Hills, IL 60478

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602