



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

APPELLANT: Beth Lenders
DOCKET NO.: 15-25082.001-R-1
PARCEL NO.: 14-19-310-016-0000

The parties of record before the Property Tax Appeal Board are Beth Lenders, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$14,260
IMPR.: \$106,272
TOTAL: \$120,532

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 with 2,824 square feet of living area of masonry construction. The dwelling is approximately ten years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a two-car garage. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 three comparable sales, two of which had the same assigned neighborhood code as the subject property. The appellant did not provide information on the comparables' proximity to the subject property. The comparables have from 3,000 to 3,125 square feet of land area. The comparables are improved with two-story dwellings of masonry,

frame and masonry or frame construction. The dwellings range in age from 12 to 125 years old, and they range in size from 2,628 to 2,900 square feet of living area. Two of the comparables have full finished basements, and one comparable has a concrete slab foundation. Each comparable has central air conditioning and a two-car garage, and two comparables have fireplaces. The comparables sold from April to November 2014 for prices that ranged from \$810,000 to \$912,000 or from \$279.31 to \$318.93 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$86,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,532. The subject's assessment reflects a market value of \$1,186,339 or \$420.09 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same assigned neighborhood and classification codes as the subject property. Two of the comparables were described as being located in the same block as the subject, and the other two comparables were described as being located one-quarter mile from the subject. Each comparable has 3,100 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry construction. Each dwelling is approximately four years old. The dwellings range in size from 2,668 to 2,786 square feet of living area. Each comparable has a full finished basement, central air conditioning, two fireplaces and a two-car garage. The comparables sold from March to December 2013 for prices that ranged from \$1,250,000 to \$1,569,000 or from \$468.52 to \$563.17 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief, wherein counsel stated that the board of review's comparables were "raw, unconfirmed" sales.

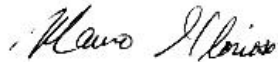
Conclusion of Law

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 parties presented sale prices for seven comparable properties. The Board gave less weight to the comparables submitted by the appellant. The Board finds the appellant's comparables #1 and #2 were over 100 years older than the subject and comparable #2 has a concrete slab foundation that differed from the subject's full basement. The Board finds the appellant's comparable #3 had a different assigned neighborhood code than the subject, and its parcel index number indicates it was not located near the subject property.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. The Board finds these comparables were located in close proximity to the subject and they were also very similar in design, age, living area and most features. These properties sold from March to December 2013 for prices ranging from \$468.52 to \$563.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$420.09 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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.

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: April 17, 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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