



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

APPELLANT: Mary Ellen Mieling
DOCKET NO.: 15-26737.001-R-1
PARCEL NO.: 12-02-300-084-0000

The parties of record before the Property Tax Appeal Board are Mary Ellen Mieling, 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 **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: \$1,839
IMPR.: \$10,991
TOTAL: \$12,830

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 improved with a two-story townhouse of masonry construction with 1,296 square feet of living area. The dwelling is 52 years old. Features of the townhome include a basement of which 432 square feet is finished, central air conditioning and a 261 square foot parking space. The property has a 2,943 square foot site and is a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of these arguments, the appellant submitted information on four comparables with equity data and sales data for comparables #2, #3 and #4. Additionally, the appellant submitted a copy of the Final Administrative Decision issued by the Property Tax Appeal Board concerning her comparable #1, a highly similar property, for tax year 2013 with a total assessment of \$12,450.

With citation to this similar comparable property, the appellant contended that the subject property is similarly entitled to a reduction in its assessment now for tax year 2015. In her brief, the appellant contends that each of the comparable sales presented are the same properties which were used in the successful appeal for tax year 2013 of her comparable property #1.

The appellant's four comparables consist of two-story townhouses of masonry exterior construction. The dwellings were 52 or 53 years old. The homes range in size from 1,293 to 1,298 square feet of living area with basements, central air conditioning and a 261 square foot parking space. These comparables have improvement assessments ranging from \$12,450 to \$16,835 or from \$9.59 to \$12.99 per square foot of living area. The appellant also reported that comparables #2 through #4 sold between August 2011 and November 2013 for prices ranging from \$96,000 to \$160,000 or from \$74.07 to \$123.74 per square foot of living area including land.

The appellant also submitted the final decision issued by the Cook County Board of Review disclosing the subject's final assessment of \$16,393. The subject's assessment reflects an estimated market value of \$163,930 or \$126.49 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment of 10% for Class 2 property.

Based on this evidence, the appellant requested a reduced improvement assessment of \$10,759 or \$8.30 per square foot of living area for a total reduced assessment of \$12,598 which would reflect a market value of \$125,980 or \$97.21 per square foot of living area, including land, based on the level of assessment for Class 2 property.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated May 30, 2017, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be appellant's comparable sales #2, #3 and #4. While all three sales are remote in time to the assessment date at issue of January 1, 2015, in the absence of data from the board of review or an objection to these sales, the Board will consider the two most recent sales, #2 and #4, in its analysis. The Board gave little weight to appellant's sale #3 that occurred in August 2011, a date most distant from the valuation date of January 1, 2015 at issue in this appeal. These two most similar comparables that sold most proximate to the assessment date in November 2013 and January 2012 reflect sale prices of

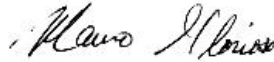
\$96,000 and \$160,000 or for \$74.07 and \$123.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,930 or \$126.49 per square foot of living area, including land, which is above the best and most recent two comparable sales in this record.

The board of review did not submit any evidence in support of the correct assessment of the subject property or refute the value evidence submitted by the appellant. (86 Ill.Admin.Code §1910.40(a)). Thus, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

Based on this evidence, the Board finds a reduction in the subject's assessment is warranted. Based on this limited market value evidence in the record, the Board finds a reduction in the subject's assessment is justified on grounds of overvaluation.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is 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

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