



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

APPELLANT: Ann Garcelon  
DOCKET NO.: 15-26882.001-R-1  
PARCEL NO.: 20-11-205-041-0000

The parties of record before the Property Tax Appeal Board are Ann Garcelon, the appellant, by attorney Joanne 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 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:** \$27,449  
**IMPR.:** \$31,051  
**TOTAL:** \$58,500

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 three-story dwelling of frame construction. The dwelling is approximately 112 years old and has 3,622 square feet of living area. Features of the home include a full unfinished basement, five fireplaces and a one and one-half car garage. The property has an 8,318-square foot site and is located in Chicago, Hyde Park Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report dated November 6, 2015, estimating the subject property had a market value of \$585,000 as of January 1, 2015. The appraiser developed the sales comparison approach for estimating the market value of the subject property. Under the sales comparison approach, the appraiser considered five comparable properties that sold from June 2014 to June 2015 for prices that ranged from \$382,000 to \$670,000 or from \$83.72 to \$163.41

per square foot of living area, land included. The appraiser stated the comparables were located in the same general area as the subject property. The comparables have sites that range from 2,941 to 3,519 square feet of land area. The comparable properties are improved with two or three-story dwellings of frame or masonry construction. The dwellings range in age from 7 to 127 years old and contain from 2,464 to 4,957 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser determined that the estimate of the subject's market value should be approximately \$162 per square foot of living area. As a result, the appraiser concluded that the subject property had a market value of \$585,000 as of January 1, 2015. Based upon the appraisal, the appellant requested that the subject's total assessment be reduced to \$58,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,286. The subject's assessment reflects a market value of \$822,860 or \$227.18 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from June to November 2013 for prices that ranged from \$633,950 to \$1,360,000 or from \$236.73 to \$405.97 per square foot of living area, land included. The comparable sales have the same assigned neighborhood and classification codes as the subject. The comparables have sites that range from 4,650 to 9,400 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings range in age from 117 to 132 years old and contain from 2,678 to 4,142 square feet of living area. Each comparable has a full basement, one of which has finished area. Three comparables have one or two fireplaces, and one comparable has a two-car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney stated that the board of review's evidence consisted of "raw, unconfirmed and unadjusted" 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the appraisal submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$585,000 as of January 1, 2015. The appraiser analyzed five comparable sales to arrive at an estimate of the subject's market value. The Board finds the appraiser made logical adjustments to arrive at a final conclusion of value. The subject's assessment reflects a market value above the best evidence of market value in the record.

The Board finds the board of review was not able to adequately refute the market value conclusion contained in the appellant's appraisal report. The board of review submitted four comparable sales but made no adjustments to the sale prices for differences from the subject in land area, living area and date of sale. More importantly, the board of review sales occurred in 2013 and were not as proximate to the January 1, 2015 assessment date as the comparable sales analyzed in the appraisal report. Consequently, the Board gave little weight to the board of review's market value evidence.

The Board finds the subject property had a market value of \$585,000 as of the assessment date at issue. Based upon this finding, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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

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: June 19, 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

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