



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

APPELLANT: John O'Hara  
DOCKET NO.: 15-27068.001-R-1  
PARCEL NO.: 18-03-118-018-0000

The parties of record before the Property Tax Appeal Board are John O'Hara, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; 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:** \$2,362  
**IMPR.:** \$10,394  
**TOTAL:** \$12,756

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 a 90 year-old, one-story dwelling of frame construction containing 966 square feet of living area. The property has a 4,725 square foot site located in Lyons Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a partial settlement statement disclosing the subject property was purchased on November 26, 2014 for \$30,000. The subject's sale price reflects a market value of \$31.06 per square foot of living area including land. The appellant also submitted a Warranty Deed and a Real Estate Sale Contract. The appellant provided limited information in Section IV—Recent

Sale Data of the Residential Appeal. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2015 three-year average median level of assessment for Class 2 property as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,756. The subject's assessment reflects a market value of \$125,551, or \$129.97 per square foot of living area, when applying the 2015 three-year average median level of assessment of 10.16% for Class 2 property as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)). In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable sales. These sold from June 2013 through December 2013 for prices ranging from \$151.71 to \$218.05 per square foot of living area including land.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant reaffirmed the argument that the best evidence of market value is a recent sale.

### **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 that the appellant's evidence of a sale in 2014 lacks sufficient information that it was an arm's-length transaction for fair cash value. The incomplete settlement statement does not disclose the names of the parties to the transaction or information whether the subject was sold by a realtor. The appellant did not provide information in Section IV—Recent Sale Data of the appeal petition of whether the subject was sold by a realtor or otherwise exposed to an open, competitive market. The appellant did not submit other evidence of the subject's market value, such as sale comparable properties or an appraisal. Consequently, the appellant has failed to sustain his burden of proof of overvaluation by a preponderance of the evidence.

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: July 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

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