



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

APPELLANT: Elaine Devries
DOCKET NO.: 15-27578.001-R-1 through 15-27578.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elaine Devries, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-27578.001-R-1	24-17-212-019-1001	1,407	5,204	\$6,611
15-27578.002-R-1	24-17-212-019-1017	152	565	\$717

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 residential condominium unit and an associated parking space with a total percentage of ownership in the condominium as a whole of 2.956%. The subject is 41 years old. The property has a 13,400 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on assessment equity and overvaluation. In support of these arguments, the appellant submitted an unsigned appeal form. In support of the overvaluation argument, the appellant submitted a settlement statement, deed, transfer declaration, and Multiple Listing Service printout disclosing the subject property was purchased in a foreclosure sale on January 21, 2011 for a price of \$37,700. In further support of the overvaluation argument, the appellant submitted a Redfin.com sale report that lists the sale prices of 333 homes located in Oak Lawn. Additionally, the appellant submitted a copy of Illinois Senate Bill 3334.

In support of the equity argument, the appellant submitted assessment information regarding four suggested comparable properties. The appellant also submitted the subject property's Property Tax Appeal Board decisions for assessment years 2012 and 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,005. The subject's assessment reflects a market value of \$60,050, land included, when using the 2015 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment the board of review submitted an analysis of the Illinois Condominium Property Act and copies of three Property Tax Appeal Board decisions regarding different properties. The Board of review also submitted a condominium sales analysis based on two sales. The board's evidence states the sales were obtained from "Attorney Appraisal." The recent sales totaled \$103,000. The board reduced this amount by 1% to account for personal property, resulting in an adjusted consideration of \$101,970. This amount was divided by the total percentage sold of 23.65% resulting in a full market value of \$431,162. This amount was multiplied by the total percentage of ownership under appeal of 18.625% resulting in a full market value of the subject of \$80,304, or an assessment of \$8,030.

In written rebuttal, the appellant stated the board of review's evidence is not supported by sufficient sales data. The appellant also submitted a copy of the subject property's 2014 Property Tax Appeal Board decision. The appellant also submitted copies of the subject's 2012 and 2013 Property Tax Appeal Board decisions. The Board notes the subject 2012 and 2103 decisions were previously submitted with the appellant's initial 2014 appeal.

Conclusion of Law

The Property Tax Appeal Board notes that the appellant's appeal form is unsigned as required by The Property Tax Appeal Board Rule 1910.30(d).

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 the sale of the subject in January 2011 is too distant in time from the January 1, 2015 lien date in question to be an accurate indicator of the subject's market value as of January 1, 2015. In addition, the Board finds neither party submitted sales comparables sufficient to support their respective positions. The appellant submitted a list of sales of 33 properties from RedFin.com. The list did not include Permanent Index Numbers, sale dates, or description of the properties. As such, the Board finds the appellant did not provide sufficient evidence that the subject is overvalued. In addition, the board of review did not disclose the individual Permanent Index Numbers, sale prices, or sale dates used in its condominium sales analysis. Without this information, the Board finds the board of review's analysis is not a reliable indicator of the

subject's market value. Accordingly, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the subject is overvalued.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 the appellant submitted 2015 "Assessor Certified" assessment information for the subject and comparables. The Board notes this assessment information does not match the 2015 board of review certified assessment information regarding the subject property. Without accurate 2015 assessment information, the Board finds the appellant's comparables do not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



Chairman



Member



Acting Member



Member



Acting 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 23, 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 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 the subsequent year 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.

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.