



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

APPELLANT: Cristy Trepachko
DOCKET NO.: 15-28036.001-R-1
PARCEL NO.: 31-24-438-016-0000

The parties of record before the Property Tax Appeal Board are Cristy Trepachko, the appellant(s), by attorney Jerri K. Bush, Attorney at Law 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 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: \$2,760
IMPR.: \$1,144
TOTAL: \$3,904

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 56 year-old, multi-level dwelling of frame and masonry construction containing 1,121 square feet of living area. Features of the dwelling include a partial basement finished with a recreation room, central air conditioning and a two-car garage. The property has a 9,200 square foot site in Park Forest, Rich Township, Cook County. The evidence did not disclose whether the subject was owner-occupied in the lien year. It is a Class 2 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 four suggested comparable sales that sold from January 2014 through April 2015. Each comparable was located in the town of Park Forest, Illinois. These properties ranged from 1,088 to 1,121 square feet of living area, were of frame construction,

contained two-car garages, and included a partial basement finished with a recreation room. The appellant requested a total assessment reduction to \$3,904.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,603. The subject's assessment reflects a market value of \$86,030, or \$76.74 per square foot of living area including land, when applying the 2015 level of assessment of 10.00% for Class 2 property 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 suggested sale comparables that sold from December 2012 through August 2013. These comparables were located in the town of Country Club Hills, Illinois. They ranged from 960 to 1,135 square feet of living area, were of either frame or frame and masonry construction, contained two-car garages, and included a partial basement finished with a recreation room.

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 asserted that the subject was located in Park Forest, as were each of the appellant's comparables; whereas the board of review's comparables were located in Country Club Hills. The appellant highlighted that some of the board of review's comparables had been rehabilitated prior to being sold. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant argued that the board of review's comparables were not located in the same neighborhood as the subject, but that the appellant's comparables were located in the same town as the subject. The appellant also argued that the appellant's comparables sold more recently to the 2015 lien year than the board of review's comparables.

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 to be the appellant's comparable sales #1, #2 and #3. These comparables sold for prices ranging from \$30.45 to \$40.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$76.74 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment 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(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: February 20, 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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