



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

APPELLANT: Yuan Mitchell  
DOCKET NO.: 15-29027.001-R-1  
PARCEL NO.: 19-15-204-042-0000

The parties of record before the Property Tax Appeal Board are Yuan Mitchell, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$3,825  
**IMPR.:** \$9,375  
**TOTAL:** \$13,200

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 1.5-story dwelling of masonry exterior construction with 1,168 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a full unfinished basement and a two-car detached garage. The property has a 4,250 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of overvaluation argument, the appellant disclosed the subject sold August 9, 2013 for a price of \$132,000 and had been advertised for sale for six months as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement. The

appellant also submitted four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of 1.5-story dwellings that range in age from 63 to 79 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,107 to 1,264 square feet of living area and are situated on sites that contain from 3,750 to 5,625 square feet of land area. The comparables sold from June 2013 to May 2015 for prices ranging from \$120,000 to \$140,500 or from \$104.35 to \$115.18 per square foot of living area including land.

In support of the inequity argument the appellant submitted information on four equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with one-story dwellings that range in age from 87 to 112 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,088 to 1,220 square feet of living area and have improvement assessments ranging from \$8,769 to \$10,809 or from \$8.06 to \$9.02 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$11,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,669. The subject's assessment reflects a market value of \$156,690 or \$134.15 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$11,844 or \$10.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with 1.5-story dwellings that are 68 and 69 years old. The comparables had varying degrees of similarity when compared to the subject. The dwellings contain 1,199 and 1,242 square feet of living area and are situated on sites that each contain 3,750 square feet of land area. The comparables have improvement assessments of \$13,962 and \$14,218 or \$11.45 and \$11.64 per square foot of living area.

The board of review failed to provide any sales data in order to address the appellant's overvaluation argument.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued the board of review's comparables should be given no weight because the comparables lacked sales data.

### **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 purchase of the subject property in August 2013 for a price of \$132,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related. In further support of the transaction the appellant submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

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 parties submitted seven equity comparables for the Board consideration. After considering the subject's assessment reduction granted based on the appellant's overvaluation claim, the Board finds no further reduction 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(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: \_\_\_\_\_

May 15, 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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