



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

APPELLANT: Robert L. Johnson
DOCKET NO.: 15-30406.001-R-1
PARCEL NO.: 31-26-316-002-0000

The parties of record before the Property Tax Appeal Board are Robert L. Johnson, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$1,384
IMPR.: \$1,806
TOTAL: \$3,190

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 two-story townhouse with 1,358 square feet of living area. The condominium was built in 1975 and is of frame and masonry construction. Features of the property include a full basement finished as a recreation room and central air conditioning. The property has a 1,538 square foot site and is located in Richton Park, Rich Township, Cook County. The property is classified as a class 2-95 townhouse 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 five comparable sales improved with two-story townhomes that ranged in size from 1,224 to 1,386 square feet of living area. The dwellings were constructed in 1971 and 1973. Each comparable has a full basement with one being finished and central air conditioning. The comparables were located within .10 of a mile of the subject property. These properties sold from August 2014 to April 2015 for prices ranging from \$25,500

to \$37,500 or from \$20.83 to \$27.06 per square foot of living area, including land. The property tax analysis presented by the appellant had adjustments to the comparables for differences from the subject property to arrive at "equalized" sale prices ranging from \$27,404 to \$39,409. Based on this evidence the appellant requested the subject's assessment be reduced to \$3,132.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,273. The subject's assessment reflects a market value of \$62,730 or \$46.19 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-95 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were improved with two-story dwellings of frame and masonry construction that had either 1,200 or 1,355 square feet of living area. The comparables had improvement assessments ranging from \$4,299 to \$4,411 or from \$3.26 to \$3.67 per square foot of living area. The subject property has an improvement assessment of \$4,889 or \$3.60 per square foot of living area. The board of review proposed to stipulate to a revised improvement assessment of \$4,481 resulting in a reduced total assessment of \$5,865.

The appellant rejected the board of review proposed assessment and noted that none of the comparables provided by the board of review had sold.

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 warranted.

The Board finds the only evidence of market value to be the comparables sales provided by the appellant. These comparables had varying degrees of similarity to the subject property and sold for prices ranging from \$25,500 to \$37,500 or from \$20.83 to \$27.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,730 or \$46.19 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The board of review submitted no market data to refute the appellant's overvaluation argument or to support market value reflected by the subject's assessment. 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: September 22, 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 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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