



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

APPELLANT: Karen Miller  
DOCKET NO.: 15-30434.001-R-1  
PARCEL NO.: 31-35-410-009-0000

The parties of record before the Property Tax Appeal Board are Karen Miller, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law 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:** \$2,348  
**IMPR.:** \$652  
**TOTAL:** \$3,000

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 60 year-old, two-story dwelling of frame and masonry construction containing 1,746 square feet of living area. The property has an 8,540 square foot site in 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 five suggested comparable sales and adjustment information in a grid entitled, "Property Equalization Values." The appellant requested a total assessment reduction to \$3,416.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,419. The subject's assessment reflects a market value of \$94,190, or \$53.95 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. The board of review also submitted a brief arguing that the appellant's property tax analysis contains value opinion adjustments that were prepared by Rick Robin of Pro Tax Appeal. The board of review argued that Pro Tax Appeal is not a licensed appraiser and that, therefore, the appellant's appeal should be dismissed. The board of review appended a copy of an Order from the Illinois Department of Financial and Professional Regulation that Rick Robin cease and desist from unlicensed appraisal practice.

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 also objected to the inclusion in the board of review's evidence a copy of the Order to Cease and Desist against Rick Robin. The appellant reaffirmed the request for an assessment reduction.

At hearing, the board of review objected that the appellant's "Property Equalization Values" grid was inadmissible hearsay evidence without the person who prepared that grid present at hearing and subject to cross-examination under oath. The Board denied the board of review's request to dismiss the appeal, but the Board sustained the hearsay objection. The Board held that it may consider the appellant's raw, unadjusted sale data. The appellant reiterated the argument that appellant's sale comparables were the best evidence of the subject's market value.

### **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 meet 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 sale(s) #1, #2 and #5. These comparables sold for prices ranging from \$13.54 to \$20.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$53.95 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(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:

April 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

AGENCY

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