



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

APPELLANT: Donna Wheeler Trust
DOCKET NO.: 15-30438.001-R-1
PARCEL NO.: 03-11-103-004-0000

The parties of record before the Property Tax Appeal Board are Donna Wheeler Trust, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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 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:

LAND: \$2,525
IMPR.: \$12,144
TOTAL: \$14,669

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 one-story dwelling of frame construction. The dwelling is approximately 56 years old and has 1,273 square feet of living area. Features of the home include a concrete slab foundation and a two-car garage. The property has a 6,735-square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on February 13, 2015, for a price of \$113,500. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from a trust; the parties to the transaction were not related; the property was sold using a realtor; and the property had been advertised for sale with a multiple listing service (MLS). The appellant did not answer the question that asked how long the subject

had been exposed to the market. To document the transaction, the appellant submitted a copy of the subject's settlement statement, which revealed that a commission had been paid to a realty firm. 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 \$14,669. The subject's assessment reflects a market value of \$144,380 or \$113.42 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for class 2 property of 10.16% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales that sold from April 2014 to October 2015 for prices that ranged from \$130,000 to \$212,500 or from \$119.05 to \$205.71 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites range from 5,720 to 6,600 square feet of land area. The comparables are improved with one-story dwellings of frame construction. The dwellings are either 56 or 57 years old and contain from 1,033 to 1,166 square feet of living area. Six comparables have partial unfinished basements, and two comparables have concrete slab foundations. Seven comparables have garages, either one-car or two-car. As part of the submission, the board of review submitted a supplemental brief that was written for appeals involving compulsory sales, special warranty deeds, quitclaim deeds, estate sales or non-arm's length transactions. As documentation, the analyst submitted a copy of the subject property's deed history from the Cook County Recorder of Deeds' website. The analyst did not explain how the deed history reflected on the subject's sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief critiquing 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board considered the February 2015 sale of the subject property relied on by the appellant and the four comparable sales submitted by the board of review. The Board gave less weight to the sale of the subject property. Although the appellant stated the subject property was advertised for sale with a multiple listing service, the appellant did not submit any documentary evidence regarding market exposure. The Board finds the subject's settlement statement was the only documentation submitted by the appellant, and the settlement statement did not reveal how long the subject had been exposed to the market. The Board finds this lack of documentation regarding market exposure undermines the appellant's claim that the subject's February 2015

sale was actually an arm's length transaction. The Board also gave less weight to board of review comparable sales #1, #2, #4 through #6 and #8, because they had partial unfinished basements that were dissimilar from the subject's concrete slab foundation.

The Board finds the best evidence of market value in the record to be board of review comparable sales #3 and #7. These comparables had concrete slab foundations like the subject and were also very similar to the subject in location, design, exterior construction, age and living area. Comparable sales #3 and #7 sold in September 2015 and October 2014 for prices of \$139.88 and \$135.73 per square foot of living area, land included, respectively. These sales offset the appellant's claim that the subject's sale price was reflective of market value. The subject's assessment reflects a market value of \$113.42 per square foot of living area, land included, which is less than the market value of the best comparable sales in the record. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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: June 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Donna Wheeler Trust, by attorney:
Abby L. Strauss
Schiller Strauss & Lavin PC
33 North Dearborn
Suite 650
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602