



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

APPELLANT: Joseph Ulfig
DOCKET NO.: 15-32506.001-R-1
PARCEL NO.: 13-36-320-032-0000

The parties of record before the Property Tax Appeal Board are Joseph Ulfig, the appellant(s); 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: \$ 6,750
IMPR.: \$51,413
TOTAL: \$58,163

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 dwelling with 2,458 square feet of living area of masonry construction. The dwelling is 13 years old. Features of the home include a full, finished basement, central air conditioning, one fireplace and a two-car garage. The property has a 3,000 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2-78 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 the equity argument, the appellant submitted information on 13 equity comparables. The comparables ranged in improvement assessment per square foot from \$8.82 to \$15.34.

In support of the overvaluation argument, the appellant submitted sales data for eight suggested comparables. The comparables ranged: in sale date from 2014 to 2015; in sales price from

\$352,000 to \$481,000; and in sale price per square foot, including land, from \$139.68 to \$273.24.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$58,163. The subject property has an improvement assessment of \$51,413, or \$20.92 per square foot of living area. The subject's assessment reflects a market value of \$572,470, or \$232.90 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.16% 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 equity comparables ranging in improvement assessment per square foot from \$20.73 to \$29.19.

In support of the market value argument, the board of review submitted information on six comparable sales, ranging in sale price per square foot, including land, from \$194.90 to \$317.18. These sales sold from 2012 or 2015.

Conclusion of Law

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 Board finds the best evidence of assessment equity to be the appellant's comparable #10, as well as the board of review's comparables #1 through #5. These comparables had improvement assessments that ranged from \$15.01 to \$22.14 per square foot of living area. The subject's assessment of \$20.92 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified on this basis.

The appellant also 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 finds the best evidence of market value to be appellant's comparable sales #5 through #7, as well as the board of review's sales #5 and #8. These comparables are most similar to the

subject in size, location and amenities, and sold in a time proximate to the January 1, 2015 valuation date. These comparables sold for prices ranging from \$170.38 to \$317.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$232.90 per square foot of living area, including land, which is within 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 not justified based on overvaluation.

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.



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: July 21, 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 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 the subsequent year 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.

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.