



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

APPELLANT: John A Gardner  
DOCKET NO.: 15-34199.001-R-1  
PARCEL NO.: 16-11-308-033-0000

The parties of record before the Property Tax Appeal Board are John A Gardner, the appellant, by 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:** \$4,740  
**IMPR.:** \$6,260  
**TOTAL:** \$11,000

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 parcel is improved with a two-story frame dwelling. The dwelling is 12 years old and contains 1,458 square feet of living area. It features a full, unfinished basement, central air conditioning and a two-car garage. The site contains 4,740 square feet of land area. The property is located in neighborhood 102 in Chicago, West Chicago Township, Cook County. It is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased on February 23, 2015 for \$110,000. The purchase was made through a realtor, from the owner of record, and was not between family or related corporations. The property was advertised for sale through the Multiple Listing Service. The appellant submitted a Settlement Statement disclosing the

purchase date and price and that the subject was purchased from an individual. The appellant also submitted an MLS Listing Sheet indicating the subject was listed for \$110,000 and sold for \$110,000 after being on the market one day. The MLS Listing Sheet described the subject as a short sale. The appellant also submitted a Listing and Property History Report showing the subject property was put on the market November 5, 2014 with a listing price of \$99,900, underwent a price increase on December 3, 2014 to \$118,900 and was cancelled on January 14, 2015. The subject was re-listed on January 17 and sold the same day for \$110,000. Based on this evidence the appellant requested the total assessment be reduced to \$11,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,120. The subject's assessment reflects a market value of approximately \$191,200 or \$131.14 per square foot of living area, land included.

In support of the subject's assessment the board of review submitted four comparables. The comparables had varying degrees of similarity as compared to the subject. The comparables sold from April 2012 to November 2013 for prices ranging from \$215,000 to \$725,000 or from \$135.73 to \$175.67 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant states the board of review does not dispute the recent sale of the subject, nor does it provide any evidence that the recent sale was not valid.

### **Conclusion of Law**

The taxpayer contends overvaluation as the basis of the appeal. 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 based on overvaluation is warranted.

The Board finds the appellant completed Section IV of the Appeal Form and submitted a Settlement Statement and an MLS Listing Sheet disclosing the subject property was purchased in a short sale in February 2015 for \$110,000. Although the MLS Listing Sheet indicates the subject was on the market one day, the Listing and Property History Report shows the subject had market exposure for more than two months. The Board finds the purchase price is below the market value reflected by the assessment and 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. The Board gave little weight to the comparables submitted by the board of review based on sale dates from 2012 or 2013 which are not as indicative of market value as of January 1, 2015. The Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued, and a reduction in the subject's assessment commensurate with the appellant's request 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

AGENCY

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