



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

APPELLANT: Carl Walton
DOCKET NO.: 15-34204.001-R-1
PARCEL NO.: 16-22-404-027-0000

The parties of record before the Property Tax Appeal Board are Carl Walton, 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: \$3,412
IMPR.: \$934
TOTAL: \$4,346

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 multi-family dwelling on a slab foundation. The dwelling is 113 years old and contains 1,364 square feet of living area. It features a 2-car garage. The site contains 3,250 square feet of land area and is located in neighborhood 91 in Chicago, West Chicago Township, Cook County. It is classified as a class 2-11 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 eight comparable properties. They are described as two-story multi-family dwellings built between 1895 and 1909 and ranging in size from 1,296 to 1,680 square feet of living area. Seven comparables feature 1 or 2-car garages and none have basements. The comparables are located in neighborhood codes 91 and 115. They sold between April 2014 and November 2015 for prices ranging from \$4,700 to \$110,900 or from \$2.80 to \$73.35 per square foot of living area including land. The appellant did not report information on

classification, exterior construction or site sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$4,346 or a market value of approximately \$43,460 or \$31.86 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,410. The subject's assessment reflects a market value of approximately \$134,100 or \$98.31 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as two-story class 2-11 multi-family masonry dwellings. They range in age from 102 to 109 years old and range in size from 1,780 to 2,120 square feet of living area. They feature full unfinished basements. One comparable has a 2.5-car garage. The comparables are located in neighborhood code 91 on sites that range in size from 2,500 to 4,837 square feet of land area. The comparables sold between September 2012 and November 2015 for prices ranging from \$130,000 to \$150,000 or from \$68.40 to \$78.45 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 asserted the appellant's comparables were better than the board of review 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds neither parties' comparables were particularly similar to the subject. The appellant did not provide information on site sizes of the comparables. The Board gave less weight to appellant's comparables #2-#5, #7 and #8 based on larger dwelling sizes and/or different neighborhood codes. The Board also gave less weight to the board of review comparables based on larger site and/or dwelling sizes, basements as compared to the subject's slab foundation and/or a sale date of 2012 which is less indicative of market value as of the subject's assessment date of January 1, 2015. Despite the lack of site sizes, the Board finds the best evidence of market value in the record to be appellant's comparables #1 and #6. These comparables are most similar to the subject in location, style, age, dwelling size and foundations. They sold in April 2014 and November 2015 for \$19,000 and \$110,900 or for \$12.82 and \$73.35 per square foot of living area including land. The subject's assessment reflects a market value of \$134,100 or \$98.31 per square foot of living area including land which is greater than the most similar comparables in the record on both a total market value basis as well as a per square foot basis. The Board takes note that none of the board of review comparables supported the subject's assessment on a per square foot basis. Based on this record, 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 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: _____

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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