



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

APPELLANT: Derrick Sampson
DOCKET NO.: 15-34210.001-R-1
PARCEL NO.: 16-14-227-008-0000

The parties of record before the Property Tax Appeal Board are Derrick Sampson, 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: \$2,300
IMPR.: \$100
TOTAL: \$2,400

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. The dwelling is 109 years old and contains 2,160 square feet of living area. It features a basement¹ and a one-car garage. The property is located in neighborhood 102 in Chicago, West Chicago Township, Cook County and 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. The appellant completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased on October 1, 2014 for \$24,000. 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

¹ Per the MLS Listing sheet submitted by the appellant.

purchase date and price and an MLS Listing Sheet and Listing History indicating the subject was on the market 202 days. The original listing price was \$39,900. It was reduced to \$34,900 before being sold for \$24,000. Based on this evidence the appellant requested the total assessment be reduced to \$2,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,939. The subject's assessment reflects a market value of approximately \$159,390 or \$73.79 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 and are in average condition. They sold from January 2012 to September 2015 for prices ranging from \$160,000 to \$165,000 or from \$67.11 to \$88.93 per square foot of living area including land. The board of review also submitted a Redfin Property Information Sheet which disclosed the subject was in foreclosure at the time of sale. In the Redfin description, the subject's "basement and other selected rooms are already gutted" and "all plumbing has been gutted." In the grid analysis, the board of review indicated this property was in average condition and submitted comparables in average condition. 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 on October 1, 2014 for \$24,000. The board of review submitted evidence the subject was in foreclosure. It was originally listed for \$39,900 and was reduced to \$34,900 prior to sale after being on the market 202 days. The Board finds the purchase was an arm's length transaction. The Board gave little weight to the comparables submitted by the board of review based in part on their dated sales and/or average condition. The board of review describes the subject as in average condition but submitted evidence indicating the subject was gutted at the time of sale. The Board recognizes the subject was purchased three months prior to the subject's assessment date of January 1, 2015, but the appellant did not indicate in Section IV of the appeal that any renovation had been done during that time nor did the board of review submit any evidence of renovation. 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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