



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

APPELLANT: Sandra J Banks  
DOCKET NO.: 15-34620.001-R-1  
PARCEL NO.: 16-11-102-012-0000

The parties of record before the Property Tax Appeal Board are Sandra J Banks, the appellant(s), by attorney Brandon Eichhorn, Attorney at Law 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 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:** \$ 3,150  
**IMPR.:** \$12,082  
**TOTAL:** \$15,232

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 1,904 square feet of living area of masonry and frame construction. The dwelling is 127 years old. 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 2-11 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 11 equity comparables. The comparables ranged in improvement assessment per square foot from \$0.90 to \$7.74.

In support of the overvaluation argument, the appellant submitted sales data for six suggested comparables. The comparables ranged: in sale date from July 2014 to June 2015; in sale price from \$11,000 to \$98,000; and in sale price per square foot, including land, from \$7.18 to \$44.14.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$20,539. The subject property has an improvement assessment of \$17,389, or \$9.13 per square foot of living area. The subject's assessment reflects a market value of \$205,390, or \$107.87 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

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 \$1.82 to \$11.27.

In support of the market value argument, the board of review submitted information on four comparable sales, ranging in sale price per square foot, including land, from \$46.45 to \$81.82. These sales sold from July 2014 and August 2015. The sale of the subject in November 2012 for \$88,000 was also reflected on the grid sheet.

In written rebuttal, the appellant argued that board of review's sale and equity comparables were not similar to the subject for various reasons. The appellant also requests that the Board use the median sale price per square foot of the best comparables in the record in determining whether the subject is overvalued.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

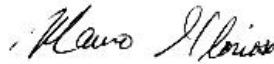
The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #8, as well as the board of review's comparables #1, #3, #4 and #7. These comparables had improvement assessments that ranged from \$0.90 to \$11.24 per square foot of living area. The subject's assessment of \$9.13 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board rejects the appellant's argument that the Board should use the median sale price per square foot of the best comparables in the record in ascertaining whether the subject is overvalued as this argument was only raised during rebuttal, and, therefore, the board of review was not granted an opportunity to challenge this argument. As such, this argument was not made timely. 86 Ill.Admin.Code §1910.66(c) ("Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.").

The Board finds the best evidence of market value to be the appellant's sale comparables #1 through #6, as well as the board of review's sale # #3. These comparables sold for prices ranging from \$7.18 to \$81.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$107.87 per square foot of living area, including land, which is above 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 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. 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

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

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