



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

APPELLANT: Sarah Eberhard
DOCKET NO.: 15-34713.001-R-1
PARCEL NO.: 14-31-132-016-0000

The parties of record before the Property Tax Appeal Board are Sarah Eberhard, the appellant, by attorney Mary Anne Phelan, of Much Shelist 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 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: \$9,600
IMPR.: \$82,390
TOTAL: \$91,990

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 of masonry construction with 2,140 square feet of living area. The dwelling is 16 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 2,400 square foot site and is located in Chicago, 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 overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted a grid analysis containing information on four comparables. The comparables had varying degrees of similarity to the subject property. Three of the comparables

¹ The appellant's appeal was marked as if overvaluation based on a recent appraisal was the appellant's case in chief, however the appellant's original filing did not include an appraisal.

sold from July 2013 to August 2015 for prices ranging from \$476,000 to \$820,000 or from \$226.13 to \$354.45 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 \$91,990. The subject's assessment reflects a market value of \$919,900 or \$429.86 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four comparables. The comparables had varying degrees of similarity to the subject property. One of the comparables sold in June 2015 for a price of \$970,000 or \$440.91 per square foot of living area, including land.

Under rebuttal, the appellant submitted an appraisal estimating the subject property had a market value of \$750,000 as of January 1, 2015.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the rebuttal evidence submitted by the appellant, the Board finds the appraisal evidence was not originally submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an **appraisal** or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with her rebuttal argument.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review's comparable sale #2. These comparables were most similar to the subject and also sold more proximate in time to the assessment date at issue, than the parties' remaining comparables. These comparables sold for prices of \$800,000 and \$970,000 or \$354.45 and \$440.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$919,900 or \$429.86 per square foot of living area, including land, which is supported by the market values of the best comparable sales in this record. The Board gave less weight to the appellant's remaining comparables. Comparable #1 lacked finished basement area, unlike the subject, and is somewhat older. Comparable #3's sale occurred greater than 17 months prior to the assessment date at issue and #4's sale date was not disclosed. Likewise, the Board gave less weight to the board of review's remaining comparables due to the lack of sales information. Based on this evidence the Board finds a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: February 20, 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

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