



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

APPELLANT: Milton Henry
DOCKET NO.: 15-34785.001-R-1
PARCEL NO.: 16-03-401-023-0000

The parties of record before the Property Tax Appeal Board are Milton Henry, 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 **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: \$ 3,906
IMPR.: \$26,294
TOTAL: \$30,200

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 consists of two residential improvements on one parcel of land. Improvement #1 is a two-story dwelling of frame construction with 1,848 square feet of living area. It is 85 years old. Improvement #2 is a two-story, frame dwelling that is 107 years old. It contains 756 square feet of living area. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to the subject's owner-occupancy.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales, with adjustment information, for Improvement #1. They sold from April 2014 through August 2015 for prices ranging from

\$80,000 to \$172,100 or from \$42.37 to \$87.99 per square foot of living area, including land. No sale comparables were submitted for Improvement #2.

The appellant also contends equity as a basis of appeal. In support of this argument, the appellant submitted equity data for 47 suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,200. The subject's assessment reflects a market value of \$302,000, or \$115.98 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparables for Improvement #1 that reflected sale data. These comparables sold between March 2013 and September 2015 for sale prices ranging from \$235,000 to \$335,000, or \$110.12 to \$164.22 per square foot of living area, including land.

The board of review also submitted eight comparables that reflected equity data for Improvement #1.

The board of review also submitted information on four comparables for Improvement #2 that reflected sale data. These comparables sold between October 2014 and June 2015 for sale prices ranging from \$147,500 to \$365,000, or \$200.41 to \$470.97 per square foot of living area, including land.

The board of review also submitted eight comparables that reflected equity data for Improvement #2.

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 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.

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 for Improvement #1 to be the appellant's comparables #1 through #5, as well as the board of review's comparables 1 through #4. These comparables sold for prices ranging from \$42.37 to \$164.22 per square foot of living area, including land. The subject's assessment reflects a market value which is within the range established by the best comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The Board finds the best evidence of market value for Improvement #2 to be the board of review's comparables 1 through #4. These comparables sold for prices ranging from \$200.41 to \$470.97 per square foot of living area, including land. The subject's assessment reflects a market value which is below the range established by the best comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables #1 through #47, as well as board of review's comparables #2 through #4 and #7. These comparables had improvement assessments that ranged from \$4.86 to \$9.45 per square foot of living area. The subject's improvement assessment for Improvement #1 of \$8.84 per square foot of living area falls within the range established by the best comparables in this record.

The Board finds the best evidence of assessment equity for Improvement #2 to be the board of review's comparables #1 through #8. These comparables had improvement assessments that ranged from \$11.09 to \$14.50 per square foot of living area. The subject's improvement assessment for Improvement #2 of \$13.17 per square foot of living area falls within the range established by the best comparables in this record.

Based on the evidence contained in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and 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(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: July 17, 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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