



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

APPELLANT: Daniel Langley Blue River Holdings LLC
DOCKET NO.: 15-34799.001-R-1
PARCEL NO.: 16-11-126-011-0000

The parties of record before the Property Tax Appeal Board are Daniel Langley Blue River Holdings LLC, 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 **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: \$3,281
IMPR.: \$6,468
TOTAL: \$9,749

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 one-story masonry dwelling. The dwelling is 129 years old and contains 1,050 square feet of living area. It features a full unfinished basement and a one-car garage. The site contains 3,125 square feet of land area. The property is located in neighborhood 101 in Chicago, West Chicago Township, Cook County and is classified as a class 2-03 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 December 31, 2013 for \$20,000. 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

purchase date and price and that the subject was purchased from a bank. The appellant also submitted an MLS Listing Sheet indicating the subject was on the market 28 days.

In further support of this argument the appellant submitted information on five comparable properties. They are described as one-story single-family dwellings built between 1889 and 1909. They range in size from 808 to 1,008 square feet of living area. None of the comparables have basements. Four have 1 or 2-car garages. The comparables are located in neighborhood codes 101 or 102. They sold between March 2014 and February 2015 for prices ranging from \$6,000 to \$42,000 or from \$6.97 to \$41.67 per square foot of living area including land. The appellant did not report class information, exterior construction or site sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$1,871 or a market value of approximately \$18,710 or \$17.82 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 \$9,749. The subject's assessment reflects a market value of approximately \$97,490 or \$92.85 per square foot of living area, land included.

In support of the subject's assessment the board of review submitted four comparables. They are described as 1 or 1.5-story single-family dwellings ranging in age from 56 to 132 years old. They range in size from 1,008 to 1,056 square feet of living area. Three of the comparables have basements, one with finished area, and one is on a slab foundation. One comparable features a 2-car garage. The comparables are located in neighborhood codes 101, 102 or 120. The comparables sold from December 2013 to August 2015 for prices ranging from \$100,000 to \$475,000 or from \$94.70 to \$471.23 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 asserts that the appellant's comparables are better than the board of review comparables. Regarding board of review comparable #3, counsel also states "this 2013 sale is too remote in time to establish market value as of January 1, 2015."

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 did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not 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 December 31, 2013 for \$20,000. The Board gave little weight to this sale. As stated by counsel for the appellant, a 2013 sale is too remote in time to establish market value as of January 1, 2015.

The parties also submitted nine comparables for the Board's consideration. The Board finds none of the comparables submitted by either party were particularly similar to the subject. The

Board gave little weight to the appellant's comparables because counsel for the appellant failed to disclose lot sizes for the comparables which does not allow for a meaningful comparison by the Property Tax Appeal Board. The Board also gave less weight to board of review comparables #1, #2 and #3 based on basement finish, newer dwelling age, 1.5 story style and/or sale from 2013 which is not as indicative of market value as of the subject's assessment date of January 1, 2015. Despite different neighborhood codes and dissimilarities in features as compared to the subject, the Board finds board of review comparable #4 most similar to the subject in site size, style, age and dwelling size. This comparable sold in August 2015 for \$130,000 or for \$128.46 per square foot of living area including land. The subject's assessment reflects a market value of \$97,490 or \$92.85 per square foot of living area including land which is supported by the most similar comparable in the record on both a total market value basis as well as a per square foot basis. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued 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: 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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