



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

APPELLANT: Pat O'Donnell  
DOCKET NO.: 15-35030.001-R-1  
PARCEL NO.: 13-08-421-038-0000

The parties of record before the Property Tax Appeal Board are Pat O'Donnell, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$9,750  
**IMPR.:** \$28,655  
**TOTAL:** \$38,405

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, multi-family dwelling of masonry construction. The dwelling is approximately 60 years old and has 3,780 square feet of living area. Features include three apartment units, a full basement finished with an apartment and a three-car garage. The property has a 7,500 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased from an estate on June 20, 2014 for a price of \$270,000. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the parties to the transaction were not related; the property was sold by the owner; and the property had been advertised for sale by the owner. The appellant did not answer

the question that asked how long the subject had been exposed to the market. To document the transaction, the appellant submitted copies of a sales questionnaire from the Cook County Assessor's Office, the administrator's deed and the settlement statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,023. The subject's assessment reflects a market value of \$433,297 or \$122.57 per square foot of living area, land included, when using the 2015 three-year average median level of assessments for class 2 property of 10.16% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from May 2013 to October 2015 for prices that ranged from \$199,000 to \$404,107 or from \$60.86 to \$104.62 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites range from 3,720 to 5,081 square feet of land area. The comparables are improved with two-story, multi-family dwellings of frame or masonry construction. The dwellings range in age from 52 to 80 years old and contain from 3,270 to 4,027 square feet of living area. The comparables have full basements, two of which are finished for apartments. One of the comparables has central air conditioning, and two comparables have two-car garages. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal, wherein counsel asserted that two of the board of review sales occurred after the January 1, 2015 assessment date.

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

The Board considered the June 2014 sale of the subject property and the four comparable sales submitted by the board of review. The Board finds the board of review presented no evidence to challenge the arm's length nature of the subject's sale but was able to refute the appellant's contention that the purchase price was reflective of market value. In Section IV of the residential appeal form, the appellant did not answer the question that asked the amount of time the property had been advertised for sale, if any. The Board finds the appellant did not submit any documentation that might have answered this question. Due to the lack of information regarding market exposure, the subject's sale received less weight in the Board's analysis. The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and

#3.<sup>1</sup> These comparables were multi-family dwellings that were also similar to the subject in location, age, living area and foundation. Board of review comparables #1 and #3 sold in October 2015 for prices of \$97.07 and \$100.35 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$114.63 per square foot of living area, including land, which is above the market value of the best comparable sales in this record. Based on this record, the Board finds the subject property had a market value of \$100 per square foot of living area, including land, or \$378,000 as of January 1, 2015. Since market value has been determined, the 2015 three-year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.16% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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<sup>1</sup> Board of review comparable #2 received little weight in the Board's analysis due to differences in age and living area. Board of review comparable #4 also received little weight because its May 2013 sale date was not proximate to the January 1, 2015 assessment date.

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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Pat O'Donnell, by attorney:  
Michael Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602