



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

APPELLANT: Cathy Roesch  
DOCKET NO.: 15-35044.001-R-1  
PARCEL NO.: 14-33-420-006-0000

The parties of record before the Property Tax Appeal Board are Cathy Roesch, the appellant, by attorney Joanne 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 **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:** \$22,464  
**IMPR.:** \$57,536  
**TOTAL:** \$80,000

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 2,253 square feet of living area. The dwelling is 142 years old. Features of the home include a finished basement and a two-car garage.<sup>1</sup> The property has a 2,496 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$745,000 as of January 1, 2015. The appellant's appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appellant's appraisers

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<sup>1</sup> The parties differ as to whether the subject has a basement and whether the basement is finished. The Board finds the appellant's appraisal included photographs of the finished basement.

selected five suggested comparable properties that were two-story masonry dwellings that ranged in size from 2,600 to 2,850 square feet of living area. The comparables were built from 1993 to 2001. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2014 to December 2015 for prices ranging from \$862,500 to \$935,000 or from \$328.07 to \$336.45 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 \$80,000. The subject's assessment reflects a market value of \$800,000 or \$355.08 per square foot of building area, land included, when using level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four sales that were located in the subject's neighborhood code. The comparables were two-story dwellings of masonry, frame and masonry or stucco exterior construction that ranged in size from 2,275 to 2,754 square feet of living area. The comparables ranged in age from 123 to 137 years old. The comparables had other features with varying degrees of similarity to the subject. The sales occurred from July 2013 to October 2015 for prices ranging from \$855,000 to \$1,549,000 or from \$375.82 to \$662.76 per square foot of living area, including land.

The appellant submitted rebuttal critiquing the board of review's submission.

### **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 finds the best evidence of market value to be the board of review's comparable sales #1, #2 and #4. These comparables were most similar to the subject in location, design, age, size and features. These comparables also sold proximate in time to the January 1, 2015 assessment date at issue. The most similar comparables sold from September 2014 to October 2015 for prices ranging from \$855,000 to \$1,549,000 or from \$375.82 to \$562.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$800,000 or \$355.08 per square foot of living area, including land, which is below the range established by the best comparables in this record. The Board gave less weight to the appellant's appraisal evidence due to the appraisers use of comparable properties that were significantly newer, when compared to the subject. The Board also gave less weight to the board of review's rcomparable #3 due to its sale occurring greater than 17 months prior to the assessment date at issue. 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(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: November 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

AGENCY

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