



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

APPELLANT: Patricia Amos
DOCKET NO.: 15-35669.001-R-1
PARCEL NO.: 32-25-208-028-0000

The parties of record before the Property Tax Appeal Board are Patricia Amos, 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 **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: \$1,650
IMPR.: \$1,206
TOTAL: \$2,856

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 frame and masonry dwelling on a slab foundation. The dwelling is 56 years old and contains 1,020 square feet of living area. The dwelling features a 2-car garage. The property is located in neighborhood 162 in Sauk Village, Bloom 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 November 25, 2015 for \$24,000. The sale was advertised by a sign, internet and/or auction. The subject was purchased from the owner of record and was not between family or related corporations. The appellant submitted a Master Statement disclosing the purchase date and price and that the seller was an individual. The appellant did not submit a PTAX-203 Illinois Real Estate Transfer Declaration to confirm the sale was advertised nor did the appellant report the length of time the

subject was on the market. Based on this evidence the appellant requested the total assessment be reduced to \$2,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,394. The subject's assessment reflects a market value of approximately \$43,940 or \$43.08 per square foot of living area, land included, when applying the Cook County Real Property Assessment Ordinance level of assessment for class 2 property.

In support of the subject's assessment the board of review submitted four comparables described as one-story frame or frame and masonry dwellings either 55 or 66 years old. They range in size from 1,020 to 1,308 square feet of living area. The comparables had varying degrees of similarity as compared to the subject. They sold from April 2013 to February 2015 for prices ranging from \$26,900 to \$69,500 or from \$26.37 to \$63.12 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 states the board of review does not dispute the recent sale of the subject, nor does it provide any evidence that the recent sale was not valid.

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 evidence in the record supports a reduction in the subject's assessment based on overvaluation.

The Board finds the appellant completed Section IV of the Appeal Form and submitted a Master Statement disclosing the subject property was purchased from an individual in November 2015 for \$24,000. The lack of a PTAX-203 Illinois Real Estate Transfer Declaration and lack of information about the amount of time the subject was exposed on the open market calls into question the arm's length nature of the sale. The Board gave less weight to board of review comparables #1 and #2 which sold in 2013 and are less indicative of market value as of the subject's assessment date of January 1, 2015. Although the board of review did not refute the appellant's claim that the subject was sold in an arm's length transaction, the Board finds the best evidence of market value in the record to be board of review comparables #3 and #4. These two comparables were similar to the subject and sold proximate in time to the subject's assessment date for \$26,900 and \$37,000 or for \$26.37 and \$28.29 per square foot of living area. The subject's assessment reflects a market value of approximately \$43,940 or \$43.08 per square foot of living area, land included, which is not supported by the best comparables in the record. Therefore, the Board finds the evidence in the record justifies a reduction in the subject's assessment.

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

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