



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

APPELLANT: Brien O'Brien
DOCKET NO.: 15-36099.001-R-3
PARCEL NO.: 14-33-308-062-0000

The parties of record before the Property Tax Appeal Board are Brien O'Brien, the appellant, by Edward P. Larkin, Attorney at Law, 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: \$100,125
IMPR.: \$309,875
TOTAL: \$410,000

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 three-story dwelling of brick exterior construction that is 9 years old. The dwelling contains 10,211 square feet of living area and is situated on an 11,115-square foot site. Features include a finished basement, central air conditioning, five fireplaces, an elevator, a three-car garage and a gress house. The subject is a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in North Township, Cook County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. In support of the inequity argument, the appellant submitted ten assessment comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$152,425 to \$438,362 or from \$26.44 to \$62.12 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal of the subject property. The appraiser developed the sales comparison approach to value in arriving at an opinion of value for the subject property of \$4,100,000 as of January 1, 2016.

The appellant's counsel asserted the subject property was severely damaged by a water pipe break located in the attic which leaked hundreds of thousands of gallons of water through all the floors.

The appellant also submitted the final decision issued by the board of review disclosing the subject's assessment of \$865,590. The subject's assessment reflects an estimated market value of \$8,655,900 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. The appellant reported the subject property has an improvement assessment of \$765,465 or \$74.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).¹

Conclusion of Law

The taxpayer argued assessment inequity as the basis to the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Additionally, 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). The Board finds the appellant met these burdens of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of uniformity of assessments are the ten assessment comparables submitted by the appellant. These comparables had varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$152,425 to \$438,362 or from \$26.44 to \$62.12 per square foot of living area. The subject property has an improvement assessment of \$765,465 or \$74.96 per square foot of living area, which falls above the range established by the only assessment comparables contained in the record and supports a reduction in the subject's assessment. In addition, the appellant submitted an appraisal of the subject property. The appraiser developed the sales comparison approach to value in arriving at an opinion of value for the subject property of \$4,100,000 as of January 1, 2016. The subject's assessment reflects an estimated market value of \$8,655,900, considerably more than its appraised value, which further demonstrates the subject's assessment is excessive. The board of review did not timely submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code

¹ Chicago Board of Education intervened in this appeal and adopted the valuation evidence filed by the Cook County Board of Review. The Intervenor was found to be in default by letter dated July 25, 2019.

§1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). Based on this analysis, the Board finds a reduction in the subject's assessment is warranted.

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: September 17, 2019



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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