



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

APPELLANT: Doris McIntyre
DOCKET NO.: 15-38006.001-R-1
PARCEL NO.: 13-05-213-009-0000

The parties of record before the Property Tax Appeal Board are Doris McIntyre, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 4,500
IMPR.: \$ 17,718
TOTAL: \$ 22,218

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one and one-half-story dwelling of masonry construction. The dwelling is 85 years old. Features of the home include a full unfinished basement and a fireplace. The property has a 3,750 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three sale comparables. These comparables sold between October 2012 and July 2015 for \$218,000 to \$245,000, or \$133.50 to \$156.45 per square foot of living area, including land.

The appellant also argued that the subject's improvement size was 1,587 square feet of living area. In support of this argument, the appellant submitted the subject's property record card. The property record card included a drawing of the subject with measurements. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$21,190.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,689. The subject's assessment reflects a market value of \$266,890 when applying the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and one sale comparable. This comparable sold in August 2012 for \$295,000, or \$130.30 per square foot of living area, including land. The board of review's evidence states that the subject's improvement size is 2,090 square feet of living area. No evidence was submitted in support of this assertion.

In rebuttal, the appellant argued that the board of review's equity comparables should be given no weight because they did not address the appellant's market value argument. The appellant further argued that the board of review's sale comparable was not similar to the subject for various reasons, and that the board of review did not address the appellant's argument regarding the subject's improvement size.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 1,587 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant submitted the subject's property record card, which included a drawing of the subject with measurements in support of the assertion that the subject's improvement size was 1,587 square feet of living area. The board of review did not submit any evidence in support of its assertion that the subject's improvement size was 2,090 square feet of living area. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 1,587 square feet of living area. The Board further finds that the subject's improvement size is 1,587 square feet of living area, which results in a market value of \$168.17 per square foot of living area, including land. The Board notes that it has no authority to correct the Cook County Assessor's records regarding the subject's improvement size; however, insofar as the subject's improvement size is used to determine the subject's correct assessment in this analysis, the Board will utilize the corrected figure.

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 meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, and #3. These comparables sold for prices ranging from \$133.50 to \$156.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$168.17 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is 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 19, 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

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

APPELLANT

Doris McIntyre, by attorney:
Stephanie Park
Park & Longstreet, P.C.
2775 Algonquin Road
Suite 270
Rolling Meadows, IL 60008

COUNTY

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