



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

APPELLANT: Elizabeth Arends
DOCKET NO.: 15-39609.001-R-1
PARCEL NO.: 24-13-227-014-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Arends, the appellant, by attorney Wade B. Arends, of Arends and Associates in Chicago; 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: \$3,487
IMPR.: \$5,023
TOTAL: \$8,510

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one-story dwelling of frame construction with 1,021 square feet of living area.¹ The dwelling was constructed in 1949. Features of the home include a crawl-space foundation, central air conditioning and a detached one-car garage. The property has a 3,887 square foot site and is located in Chicago, Lake Township, Cook County. The subject 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. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in September 2012

¹ The parties differ slightly as to the size of the subject's lot and dwelling. The Board finds that the subject's lot and dwelling sizes reported by the appellant were supported by the dimensions revealed for each in the appellant's appeal petition.

for a price of \$85,100. The appellant's attorney also argued that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 14-34248.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$8,246 based on the evidence submitted by the parties. The appellant's attorney asserted that the 2014 assessment should be carried forward to the 2015 tax year based on a "rollover" provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The appellant also argued that the subject was overvalued based on comparable sales.² In support of this contention the appellant submitted information on three comparable sales which were located from .55 of a mile to 1.4 miles from the subject property. The comparables were ranch or cape cod style dwellings of brick exterior construction ranging in size from 813 to 997 square feet of living area. The comparables sold from February to August 2012 for prices ranging from \$75,000 to \$108,000 or from \$78.13 to \$116.85 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the prior year's decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,897. The subject's assessment reflects a market value of \$168,970 or \$165.49 per square foot of living area, land included, when using the 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 information on three equity comparables.

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.

As to the appellant's attorney's request to have the 2014 Property Tax Appeal Board's decision be rolled over to the tax year 2015, the Board finds the subject of the appeal is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

² The appellant's petition was also marked as if a recent appraisal was included in the appeal, however, no appraisal was submitted.

reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the general assessment period for Lake Township was 2012, 2013 and 2014 and therefore the 2015 tax year would be the start of the next general assessment period and not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Although somewhat dated, the Board finds the best evidence of market value to be the purchase of the subject property in September 2012 for a price of \$85,100. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market "online" and it had been on the market for over two and one-half years. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave less weight to the comparable sales submitted by the appellant, as the sales did not occur as proximate in time to the assessment data at issue as did the sale of the subject property. The Board gave less weight to the board of review's equity grid analysis as this evidence is not responsive to the overvaluation argument brought by the appellant. Based on this evidence the Board finds 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 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

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