



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

APPELLANT: Richard Frothingham
DOCKET NO.: 15-39864.001-R-1
PARCEL NO.: 32-25-416-003-0000

The parties of record before the Property Tax Appeal Board are Richard Frothingham, the appellant(s); 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: \$1,577
IMPR.: \$2,650
TOTAL: \$4,227

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 16-185 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 6,308 square foot parcel of land improved with a 56-year old, one-story, frame and masonry, single-family dwelling containing 920 square feet of building area. The property is located in Bloom Township and is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted the 2014 appeal decision which reduced the subject's assessment to \$3,000 based on a stipulated agreement between the parties. The appellant has requested that this assessment be carried forward to the 2015 tax year and submitted the evidence that was by the appellant used in the 2014 appeal. This evidence is an appeal based on overvaluation. These three comparables are located in the subject's neighborhood and are described as one-story, single-family dwellings of frame or frame and brick construction. They range: in age from 55 to 58 years; in size from 999 to 1,282 square feet of building area; in sale date from July 2014 to

February 2015; and in sale price from \$15.60 to \$19.92 per square foot of building area. The appellant did not include any evidence addressing the occupancy of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,227 which reflects a market value of \$42,270 or \$45.95 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment of 10% for class 2 properties.

In support of the assessment the board of review submitted information on four market value comparables. These comparables are located within the subject's neighborhood and are described as one-story, single-family dwellings of frame or frame and masonry construction. They range: in age from 45 to 57 years; in size from 936 to 980 square feet of building area; in sale date from February 2014 to November 2015; and in sale price from \$47.54 to \$83.94 per square foot of building area.

In addition, the board of review submitted a supplemental brief regarding the 2014 decision and the appellant's requested "rollover" of this assessment to the 2015 tax year. The board of review asserts that the subject property does not meet the requirements of the statute as 'a residence occupied by the owner.' To support this argument the board of review submitted a copy of the Cook County Property Tax Portal printout for the subject property showing that the mailing address for the tax bill differs from the subject's address and that the subject property has not received a home-owner's exemption since at least 2013.

The appellant did not submit any rebuttal evidence addressing the board of review's "rollover" argument.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

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 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 the appellant failed to show that the subject property was a residence occupied by the owner. The prior decision is a settlement agreement and does not disclose who occupied the subject property. Moreover, the board of review submitted evidence which calls into question

the owner-occupied nature of the subject. Therefore, the Board finds the appellant failed to show that the 2014 decision should be carried forward to the 2015 assessment year.

The appellant also 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 best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #3 and #4. These properties sold from February to October 2015 for prices ranging from \$19.92 to \$83.94 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$45.95 per square foot of building area which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction 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: July 17, 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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