



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

APPELLANT: Tanya Young
DOCKET NO.: 15-40090.001-R-1
PARCEL NO.: 31-03-203-059-0000

The parties of record before the Property Tax Appeal Board are Tanya Young, 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: \$1,437
IMPR.: \$1,303
TOTAL: \$2,740

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 is improved with a one-story frame townhouse on a slab foundation. The building is approximately 37 years old and contains 1,162 square feet of living area. Features include central air conditioning and a 1-car garage. The site is approximately 2,130 square feet in size and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted information on five comparable sales of one-story dwellings within .20 of a mile of the subject. The appellant did not disclose the class code of the comparables or if they were townhomes. The comparables were built from 1973 to 1980 and range in size from 1,161 to 1,212 square feet of living area. Each comparable has a slab foundation. Four have central air conditioning and three

have one-car garages. The comparables sold from August 2013 to October 2015 for prices ranging from \$25,000 to \$40,000 or from \$21.53 to \$33.00 per square foot of living area including land.

The appellant submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-34675.001-R-1) in which the total assessment was lowered to \$2,900. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,740 which reflects a market value of \$27,400 or \$23.58 per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,230. The subject's assessment reflects a market value of \$72,300 or \$62.22 per square foot of living area including land. In support of its contention of the correct assessment the board of review submitted information on four comparable sales described as 1 or 2-story frame and masonry dwellings. They range in size from 1,173 to 1,200 square feet of living area and range in age from 10 to 38 years old. The comparables feature basements, two with finished area, central air conditioning and 1 or 2-car garages. Two have fireplaces. The comparables are located in different towns and have different neighborhood codes than the subject. They sold from July 2012 through May 2015 for prices ranging from \$85,000 to \$140,000 or from \$72.46 to \$117.06 per square foot of living area including land. Based on this market value evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney critiques the board of review submission.

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.

Less weight was given to the board of review comparables based on dissimilar style, location, age and/or basements as compared to the subject. The Board finds the appellant's comparables were most similar to the subject in style, age, location, dwelling size and most features. These comparables sold for prices ranging from \$25,000 to \$40,000 or from \$21.53 to \$33.00 per square foot of living area including land. The subject's assessment reflects a market value of \$72,300 or \$62.22 per square foot of living area, land included, which is greater than the most similar comparables in the record. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: March 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

Tanya Young, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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