



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

APPELLANT: Jarrett L. Harris
DOCKET NO.: 15-40105.001-R-1
PARCEL NO.: 30-17-212-022-0000

The parties of record before the Property Tax Appeal Board are Jarrett L. Harris, 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: \$1,428
IMPR.: \$13,072
TOTAL: \$14,500

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.¹ 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 two-story multi-family dwelling of masonry exterior construction with 4,420 square feet of living area. The dwelling is approximately 57 years old. Features include a full basement with an apartment and a two-car detached garage. The property has a 4,760 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-11 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 information on five comparable sales. The comparables are located within Calumet City and one comparable has the same neighborhood code as the subject property. The comparables were two-story multi-family dwellings that ranged in size from 3,721 to 4,749

¹ The Property Tax Appeal Board reduced the subject's assessment for the 2014 tax year to \$14,500.

square feet of living area. The comparables were built in 1958 or 1973. Each comparable has a full basement, four of which have finished areas. Two comparables have two-car or 2.5-car detached garages. The comparables sold from January 2014 to October 2015 for prices ranging from \$26,000 to \$135,000 or from \$6.92 to \$34.24 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,340. The subject's assessment reflects a market value of \$173,400 or \$39.23 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. One comparable was located in Calumet City and none of the comparables were located within the subject's neighborhood code. The comparables were two-story multi-family dwellings of masonry construction that ranged in size from 3,276 to 4,032 square feet of living area. The comparables ranged in age from 41 to 51 years old. Two comparables had partial or full basements with finished areas. One comparable had a 1.5-car garage. The comparables sold from October 2013 to December 2014 for prices ranging from \$170,000 to \$195,000 or from \$48.36 to \$54.17 per square foot of living area, land included. In addition, the board submitted a supplemental brief that argues the assessment should not rollover for the 2014 to 2016 triennial general assessment cycle for Thornton Township under 35ILCS 200/16-185 because the appellant did not occupy the residence. A printout of the subject's property characteristics from the Cook County Property Tax Portal was included as evidence which disclosed a different mailing address between the subject property and its owner and further disclosed the subject did not receive any homestead exemptions for the 2013 through 2017 assessment years.

The appellant submitted a rebuttal critiquing the board of review's submission. Both parties revealed within their evidence that the subject sold in October 2013 for \$145,000 or \$32.81 square feet of living area.

Conclusion of Law

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The record disclosed the Property Tax Appeal Board (PTAB) issued a decision reducing the subject's 2014 assessment to its October 17, 2013 purchase price of \$145,000. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the subject property is not an owner-occupied dwelling and, as a result, the prior year's decision should not be carried forward to the subsequent year subject only to equalization.

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 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 appellant met 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 the appellant's comparable sale #5 along with the subject's October 17, 2013 purchase price of \$145,000. Although the appellant's comparable #5 is inferior to the subject with its smaller dwelling size, unfinished basement and no garage, the Board gave weight to this comparable because it is located within the subject's city and neighborhood code, and it is identical to the subject in age. Additionally, it is similar to the subject in design and some features. It sold in January 2014 for \$135,000 or \$34.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$173,400 or \$39.23 per square foot of living area, including land, which is above the market value of the best comparable sale contained in this record. The comparable's overall lower market value is justified since it is inferior to the subject. This sale also supports the conclusion that the subject's 2013 purchase price is reflective of fair cash value. The Board gave less weight to both parties' remaining comparable sales due to their different neighborhood codes with more distant locations, newer ages, considerably smaller dwelling sizes, and/or dissimilar foundations. The appellant's comparable sale #4 also appears to be an outlier in reference to the market value evidence in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is justified commensurate with the prior year's assessment based upon the sale of the property.

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: January 15, 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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