



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

APPELLANT: Surjit Grewal
DOCKET NO.: 15-40110.001-R-1
PARCEL NO.: 29-01-420-031-0000

The parties of record before the Property Tax Appeal Board are Surjit Grewal, 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: \$2,625
IMPR.: \$5,030
TOTAL: \$7,655

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 three-story multi-family apartment building of masonry construction on a slab foundation. The building contains 5,760 square feet of living area and is 37 years old. The subject is situated on a 7,500 square foot site 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 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 seven comparable sales of three-story multi-family buildings. Six have the same neighborhood code as the subject. They were built between 1974 and 1979 and range in size from 5,220 to 6,078 square feet of living area. They have varying degrees of similarity as compared to the subject. The properties sold between March 2014 and May 2015 for prices

ranging from \$9,900 to \$147,500 or from \$1.90 to \$24.27 per square foot of living area, land included.

The appellant submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-31755.001-R-1) in which the total assessment was lowered to \$6,793. The subject's 2014 assessment reflects a market value of \$67,930 or \$11.79 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%. Based on this evidence the appellant asked that the subject's total assessment to be lowered to \$7,655.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,947. The subject's assessment reflects a market value of \$179,470 or \$31.16 per square foot of living area, land included, at the 10% level of assessment for class 2 properties. In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The comparables are described as class 2-11 multi-family dwellings having different neighborhood codes than the subject. Three comparables are in a different city than the subject. The four comparables range in age from 40 to 52 years old and range in size from 5,410 to 5,988 square feet of living area. They have varying degrees of similarity as compared to the subject. The comparables sold from May 2012 through December 2014 for prices ranging from \$230,000 to \$336,000 or from \$39.25 to \$60.54 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney critiqued 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.

Initially, the Board finds appellant's comparable #6 appears to be an outlier given the sale price of \$9,900. The Board gave less weight to appellant's comparables #4 through #7 based on dissimilar features and/or location as compared to the subject. The Board also gave less weight to all of the board of review comparables based on dated sales from 2012 and 2013 and/or different neighborhood codes or different towns as compared to the subject. The Board finds appellant's comparables #1, #2 and #3 most similar to the subject in location, age, style, dwelling size and features. The three comparables sold within six months of the subject's assessment date for prices ranging from \$65,000 to \$85,000 or from \$12.45 to \$16.28 per square foot of living area including land. The subject's assessment reflects a market value of \$179,470 or \$31.16 per square foot of living area, land included, which is above the range established by the best comparables in the record. Based on this market value 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

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