



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

APPELLANT: Kenneth Donner
DOCKET NO.: 15-40141.001-R-1
PARCEL NO.: 25-16-217-047-0000

The parties of record before the Property Tax Appeal Board are Kenneth Donner, 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: \$1,562
IMPR.: \$2,952
TOTAL: \$4,514

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision from 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 multi-level, single-family dwelling of frame construction with 1,188 square feet of living area. The dwelling is 37 years old and has a partial basement with finished area. The property has a 3,125 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-34 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 four comparable sales that were located from .88 to .99 of a mile from the subject property. These comparables were multi-level dwellings that ranged in size from 929 to 972 square feet of living area. The comparables were built from 1966 to 1972, have partial basements with finished areas, and lack garage areas, like the subject. The

comparables had sale dates ranging from February 2014 to October 2015 for prices ranging from \$17,000 to \$36,333 or from \$17.58 to \$37.50 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,483. The subject's assessment reflects a market value of \$84,830 or \$71.41 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 properties, one of which is located within the subject's neighborhood code. The comparables were multi-level dwellings that ranged in size from 1,139 to 1,344 square feet of living area. The comparables ranged in age from 20 to 57 years old and have partial basements with finished areas. The comparables have one-car or two-car garages, unlike the subject. The comparables had sale dates ranging from June 2014 to December 2015 for prices ranging from \$123,000 to \$178,500 or from \$102.50 to \$156.72 per square foot of living area, including land.

The appellant submitted a rebuttal critiquing the board of review's submission noting the differences of the board of review's comparables in location and/or garage areas when compared to the subject. The rebuttal evidence included a map of both parties' comparables proximate location to the subject property and revealed three of the board of review's comparables are approximately 7 to 7.5 miles from the subject.

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.

The Board finds the best evidence of market value in the record was the comparable sales submitted by the appellant. These comparables were most similar to the subject in location, design, age, dwelling size, foundation, and most features. The Board recognizes the subject is newer in age and has a slightly larger dwelling size when compared to the best comparable sales contained in this record. These comparables sold proximate in time to the January 1, 2015 assessment date at issue. These comparables sold from February 2014 to December 2014 for prices ranging from \$17,000 to \$36,333 or from \$17.58 to \$37.50 per square foot of living area, including land. The subject's assessment reflects a market value \$84,830 or \$71.41 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gave reduced weight to the board of review's comparable sales when compared to the subject's different location, age, and garage area.

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(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: December 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Donner, 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