



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

APPELLANT: Joseph Judge
DOCKET NO.: 16-23462.001-R-1
PARCEL NO.: 14-07-302-024-0000

The parties of record before the Property Tax Appeal Board are Joseph Judge, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$16,873
IMPR.: \$77,627
TOTAL: \$94,500

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 two-story dwelling of frame construction. The dwelling is approximately 12 years old and has 3,348 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, and a three-car garage. The property has a 4,687 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited and contradictory evidence regarding the sale of the subject property. In Section III of the residential appeal form, the appellant stated the subject property was purchased on **December 1, 2013**, for a price of \$945,000 or for \$282.26 per square foot of living area, land included. The appellant did not complete Section IV – Recent Sale Data of the residential appeal

form and did not answer questions that if the parties to the transaction were related; if the property was sold using a realtor; and if the property had been advertised for sale and for how long. In a brief that accompanied the appeal, the appellant's attorney stated the appellant purchased the subject property from two individuals on **March 4, 2014** for a price of \$945,000. To document the transaction, the appellant submitted a copy of the warranty deed. However, the warranty deed was signed on December 18, 2013 and was recorded on March 4, 2014 by the Cook County Recorder of Deeds office. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$77,112. In a brief submitted with the appeal, the appellant's attorney asked for a reduction in the subject's total assessment to \$77,112 for the 2016 tax year. The appellant's attorney apparently arrived at this figure by applying the Illinois Department of Revenue's "2014 sales-ratio study median level of assessment of 8.16%" to the subject's sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,500. The subject's assessment reflects a market value of \$961,343 or \$287.14 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for class 2 property of 9.83% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from August 2013 to August 2016 for prices that ranged from \$950,000 to \$1,206,500 or from \$399.16 to \$423.04 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject and were described as being located a quarter-mile from the subject property. Their sites range from 3,125 to 3,993 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings range in age from eight to thirteen years old and contain from 2,380 to 2,852 square feet of living area. The comparables have full finished basements and central air conditioning. Three comparables have one or two fireplaces, and three comparables have a two-car garage. As part of the submission, the board of review made reference to the December 2013 sale of the subject property at a price of \$945,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the subject's sale because it did not occur proximate in time to the assessment date at issue. The subject sold in December 2013, which was over two years prior to the January 1, 2016 assessment date. Moreover, the appellant did not complete Section IV of the appeal form and never established the subject's sale as an arm's length transaction.

The Board finds the best evidence of market value in the record was submitted by the board of review. The Board finds the board of review was able to overcome the appellant's contention that the subject's sale price was reflective of market value. Board of review comparable sale #1 sold in June 2015 for a price of \$950,000 or for \$399.13 per square foot of living area, land included, and comparable #2 sold in August 2016 for a price of \$1,075,000 or for \$407.20 per square foot of living area, land included. The Board finds these sale dates were more proximate to the January 1, 2016 assessment date than the subject's December 2013 sale. Despite differences in living area, board of review comparables #1 and #2 were similar to the subject in location, design, exterior construction, age and features like a full finished basement and central air conditioning. The Board finds the subject's assessment has a market value of \$961,343 or \$287.14 per square foot of living area, land included, which is supported by the two best comparable sales in the record. Based on the evidence in the record, the Board finds that a reduction in the subject's assessment is not appropriate.

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 16, 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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