



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

APPELLANT: Susan O'Connor
DOCKET NO.: 16-25900.001-R-1
PARCEL NO.: 05-06-304-009-0000

The parties of record before the Property Tax Appeal Board are Susan O'Connor, the appellant(s); 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: \$22,734
IMPR.: \$59,544
TOTAL: \$82,278

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 is a 90 year-old, two-story dwelling of frame and masonry construction containing 2,615 square feet of living area. Features of the subject include a full unfinished basement, one fireplace and a two-car garage. The property has a 12,630 square foot site located in New Trier Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The appellant submitted a multi-page brief to state her arguments in a narrative form. The appellant attached what were designated Exhibits A, B and C to the brief. These exhibits cited 11 sale comparable propertiess that sold from November 2010 through May 2016. The appellant did not submit further documentation regarding these 11 sales. The appellant cited the Board's decision

in #09-32946.001-R-1 in support of her overvaluation argument. The appellant also submitted a photograph of the subject's front exterior and four photographs of the front exterior of four of the comparable properties she cited. The appellant checked the boxes in Section 2d of the Residential Appeal Petition to indicate that she raised Assessment Equity and a Comparable Sales arguments.

In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties, although the appellant did not submit the improvement assessment per square foot calculation in the Assessment Grid Analysis. These cited properties ranged from \$20.44 to \$24.11 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four suggested comparable sales in her Assessment Grid Analysis that ranged from 2,559 to 3,199 square feet of living area. The four comparable properties cited in support of her equity argument were the same she cited for her overvaluation argument. These properties sold from \$273.54 to \$295.40 per square foot of living area including land. The additional 11 comparable sale properties cited in the appellant's brief did not include improvement square footage information or details of the conditions and circumstances of the sales. The appellant also cited a May 2010 sale of the subject for \$770,000, but did not submit substantive, documentary evidence in support of this sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,278. The subject property has an improvement assessment of \$59,544, or \$22.77 per square foot of living area. The subject's assessment reflects a market value of \$822,780, or \$314.64 per square foot of living area including land, when applying the 2016 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on eight suggested equity comparable properties and on six suggested sale comparable properties, that ranged from 2,238 to 3,064 square feet of living area. The six suggested sale comparable properties were also cited as among the board of review's eight suggested equity comparable properties. These sales occurred from July 2013 through May 2016.

Conclusion of Law

The Board finds its decision in #09-32946.001-R-1 does not support either of the appellant's arguments. The appellant raised an overvaluation argument based on the recent sale of the subject in May 2010. The Board found that recent sale was the best evidence of the subject's market value. The lien year for the instant appeal is 2016, six years after the sale of the subject and, therefore, not a recent sale. Further, the appellant did not submit evidence of the conditions and circumstances of the sale.

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal

treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, and the board of review's comparables #1, #2 and #4. These comparable properties had improvement assessments that ranged from \$20.44 to \$24.23 per square foot of living area. The subject's improvement assessment of \$22.77 per square foot of living area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted. The Board does not consider the 11 sales cited by the appellant for various reasons. Most importantly, the appellant did not submit living area square foot information. Other descriptive information was scant and some of the sales were more than three years prior to the lien year. Although the four sales cited by the appellant in the Grid Analysis contain descriptive data, the Board notes that two of those sales occurred in November 2010 and August 2012. Those two sales are not recent and are given diminished weight. The Board also finds that the appellant did not submit documentation in support of a sale of the subject in May 2010.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2, and the board of review comparable sales #3 and #4 (also cited as the board of review's equity comparable properties #5 and #6). These comparable properties sold for prices ranging from \$273.54 to \$395.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$314.64 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not 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: 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

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