



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

APPELLANT: Kevin Daniel Kiehn
DOCKET NO.: 16-28179.001-R-1
PARCEL NO.: 24-13-110-043-0000

The parties of record before the Property Tax Appeal Board are Kevin Daniel Kiehn, the appellant(s), by attorney Kelly J. Keeling, of KBC Law Group 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: \$ 2,907
IMPR.: \$13,675
TOTAL: \$16,582

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, frame and masonry, single-family home containing 1,056 square feet of building area. It is approximately 68 years old and is situated on a 3,420 square foot site. The property is located in Lake Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of appeal. In support of this argument, the appellant submitted a settlement statement listing the Seller as First Midwest Bank, Trust No. 1-7374 dated 10/24/2007, and the Purchaser as Kevin Kiehn. The appellant's evidence indicated the subject property sold on October 7, 2015 for \$130,000, or \$123.11 per square foot, including land. The closing statement indicated there were no real estate brokers involved in this transaction. On the appellant's petition, Section IV – Recent Sale Data, indicated the property

was sold "by owner" therefore it is unclear if this property was exposed to the open market. Based on this evidence, the appellant requested an assessment reduction to \$13,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,582. The subject's assessment reflects a market value of \$165,820, or \$157.03 per square foot, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four sale comparables that sold from April 2014 through December 2016. They ranged in sale price from \$218,000 to \$265,000, or from \$160.77 to \$250.95 per square foot, including land. Comparables #1 through #3 were located within two blocks of the subject property and are similar in size, age and design. Based on this evidence, the board 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 finds the best evidence of market value in the record to be comparable sales #1 through #3 submitted by the board of review. These comparables were similar to the subject in location, age and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$160.77 to \$230.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$157.03 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Additionally, the sale price of \$123.11 per square foot, including land, is well below the range established by the board of review's comparables. The Board gave no weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it may not have been exposed to the open market and the appellant's evidence indicated no broker involvement. Based on this record the Board finds that a reduction in the subject's assessment 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: April 21, 2020



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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