



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

APPELLANT: Lloyd Mitchell
DOCKET NO.: 16-29539.001-R-1
PARCEL NO.: 25-15-120-087-0000

The parties of record before the Property Tax Appeal Board are Lloyd Mitchell, the appellant; 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: \$2,455
IMPR.: \$ 0
TOTAL: \$2,455

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 4,092 square foot vacant lot. The property is located in Hyde Park Township, Cook County. The subject is classified as a class 1 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 evidence disclosing the subject property was purchased on March 10, 2016 for a price of \$1,500 or \$.36 per square foot of land. In addition, the appellant submitted printouts from the Cook County Treasurer's Office showing prior tax payments, a copy of the special warranty deed, a printout from the City of Chicago website showing a demolition permit for the subject, a copy of the Certificate of Zoning Compliance issued by the City of Chicago, a copy of the real estate purchase contract, a printout from the Cook County Assessor's Office showing a projected property value of \$152,070, a copy of a tax bill from 2015 and 2016 showing the change in classification, and a printout from the Multiple Listing Service (MLS) listing the subject property

as vacant land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,455. In addition, appellant's letter to the Board argued that he personally paid the second installment of taxes on the property for 2015, which he should not have because he bought the subject in March, 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$2,455. The subject's assessment reflects a market value of \$24,550 or \$6.00 per square foot of land when using the 2016 level of assessments for class 1 property of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six suggested comparables. Those properties range: in size from 3,485 to 587,929 square feet of land; in sale date from April, 2011 to May, 2016; and in sale price from \$8.45 to \$43.04 per square foot of land.

At hearing, the appellant reiterated his argument that the subject property is overvalued. The appellant argued that the structure that existed on the subject property was demolished sometime in 2015 and at the time of purchase in 2016, the subject was vacant land that he subsequently surrounded with a fence.

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 that the appellant's requested assessment is the current assessment for the subject property. The Board also finds that the current assessment is supported by the best evidence of market value in the record. Based on the evidence the Board finds a reduction in the subject's assessment is justified. Finally, the Board finds that it has no jurisdiction over the 2015 tax year because there was a different taxpayer and any taxes that were owed on the property are covered by the real estate contract.

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



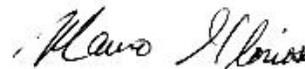
Member

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: May 21, 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

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

APPELLANT

Lloyd Mitchell
211 E 83rd St
chicago, IL 60619

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602