



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

APPELLANT: Emi Kelsey
DOCKET NO.: 16-30182.001-C-1
PARCEL NO.: 09-35-203-018-0000

The parties of record before the Property Tax Appeal Board are Emi Kelsey, 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 **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: \$24,500
IMPR.: \$62,567
TOTAL: \$87,067

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 one-story building of masonry construction with 4,488 square feet of building area. The building is 67 years old. The property has a 7,000 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 4-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four equity comparables and four sale comparables. The appellant's grid sheet indicates the subject sold in February 2014 for a price of 319,000, or \$71.07 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,666. The subject property has an improvement assessment of per square foot of building area. The subject's assessment reflects a market value of \$858,330 or \$191.25 per square foot of living area, including land, when applying the 2016 level of assessment for class 4 property under the Cook County Real Property Assessment Classification Ordinance of 20%. In support of its contention of the correct assessment the board of review submitted information on five sale comparables. The board of review did not submit equity comparables.

At hearing, the appellant, over the objection of the board of review's representative submitted interior photos of the subject property. The Administrative Law Judge ("ALJ") admitted the photos into evidence for the purposes of clarifying the previously submitted descriptions of the interior of the property. The photos were marked "Exhibit 1" and "Exhibit 2." The appellant stated the subject needs repairs and has been unable to complete the repairs due to financial restraints. The appellant also stated the previous tenant vacated the property and the owner has been unable to find a tenant despite advertising the property and offering to remodel the interior of the subject to meet the tenant's needs. The appellant presented her equity and sale comparables and stated comparable #1 is the best comparable as it is located within 50 feet of the subject property. The board of review's representative presented her equity comparables.

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 to be the four comparable sales submitted by the appellant. The comparables sold for prices ranging from \$69.23 to \$191.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$382.50, including land, which is above 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 is justified.

The Board notes that after the reduction in the subject's assessment, it is now equitably assessed as its improvement assessment is now within the range of the comparables in the record. After the assessment reduction the subject's improvement assessment is \$13.94 per square foot of building area and the equity comparables in the record range from \$5.44 to \$22.22 per square foot of living area.

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 23, 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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