



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

APPELLANT: Marie Bush
DOCKET NO.: 16-31348.001-R-1
PARCEL NO.: 03-30-102-015-0000

The parties of record before the Property Tax Appeal Board are Marie Bush, 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: \$ 4,224
IMPR.: \$30,802
TOTAL: \$35,026

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 masonry construction. The dwelling is 69 years old. The property has a 7,674 square foot site and is located in Wheeling 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 assessment inequity and overvaluation as the bases of the appeal. The appellant also argued that the county overstated the subject's square footage of living area as 1,630 square feet when it should be 1,492 square feet.

In support of the equity argument, the appellant submitted information on three equity comparables. The comparables ranged in improvement assessment per square foot from \$20.99 to \$21.77. The appellant also included hypothetical values on her grid sheet that were based on the sale data she submitted.

In support of the overvaluation argument, the appellant submitted sale data for the same three suggested comparables. The comparables ranged: in sale date from June 2016 to November 2016; in sale price from \$245,000 to \$325,000; and in sale price per square foot, including land, from \$208.87 to \$222.30.

The appellant also argued that the county overstated the subject's square footage of living area. As evidence of the incorrect square footage, the appellant submitted a photocopied survey of the subject property dated April 30, 1986 and updated October 1, 1997. It indicates that the subject improvement is a two-story, masonry residence with a frame addition. The appellant also submitted her own handwritten calculations of the subject's square footage and indicated the correct total square footage of the subject is 1,492 square feet.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment and descriptive data for a neighboring property identified by PIN 03-30-313-018-0000. It is located in the same city and township as the subject property. The board of review provided two equity comparables for this property, one of which reflected sale data. This property is a class 2-03 property and is one-story, while the subject property is a class 2-05 two-story property.

In written rebuttal, the appellant argued that the board of review failed to submit any evidence with regards to the subject property.

At hearing, the appellant and the Administrative Law Judge ("ALJ") reviewed the survey. The appellant testified that there is currently a one and one-half car garage on the first floor that is not shown on the survey. Additionally, there is a fourth bedroom on the second floor that the appellant calculated has 238 square feet of living area.

The board of review rested on their written submission. Upon cross-examination, the appellant argued that the board of review failed to submit any information on the subject property and competently distinguished the board's suggested comparables from the subject property.

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 first issue before the Board is the subject's square footage of living area. The Board finds the appellant submitted an outdated survey that is not reflective of the current condition of the subject property. The appellant calculated that the subject improvement contains 1,492 square feet of area but failed to provide any corroborating evidence, such as a current survey, architect's plans, sketch, or photographs. As the appellant failed to submit any evidence that verifies her

square footage contention, the Board finds that the subject contains 1,630 square feet of living area.

The Board also finds the best evidence of market value to be the appellant's sale comparables #1 through #3. These comparables sold for prices ranging from \$208.87 to \$222.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$214.88 per square foot of living area, including land, which is within the range established by the best sale comparables contained in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also 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 comparables #1 through #3 submitted by the appellant, as they are most similar to the subject in size, design, location, and amenities. The board of review's evidence was given no weight. The appellant's comparables had improvement assessments that ranged from \$20.99 to \$21.77 per square foot of living area. The subject's improvement assessment of \$18.90 per square foot of living area falls below the range established by the best comparables in this record. Had the appellant's square footage of living area been accepted, the subject's improvement assessment would have been \$20.64 per square foot, which is still below the best comparables contained in the 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 a reduction in the subject's assessment is not justified based on the evidence contained in the record.

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: June 18, 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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