



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

APPELLANT: Michael Ores
DOCKET NO.: 16-32681.001-R-1
PARCEL NO.: 15-28-422-020-0000

The parties of record before the Property Tax Appeal Board are Michael Ores, 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: \$ 3,125
IMPR.: \$ 11,816
TOTAL: \$ 14,941

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story dwelling of masonry construction with 855 square feet of living area. The dwelling is 62 years old. Features of the home include a crawl and a one-car garage. The property has a 6,250 square foot site, and is located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale information on six sale comparables. These comparables sold between April 2017 and September 2017 for \$181,000 to \$235,000. Comparables #3, #4, #5, and #6 sold for prices ranging from \$168.99 to \$217.59 per square foot of living area, including land. The appellant did not include the improvement size for comparables #1 and #2, and, therefore, the

Board is unable to calculate the sale price per square foot of living area for these two comparables. The appellant also submitted numerous documents regarding the sale of the subject on June 27, 1990 for \$116,000.

The appellant also makes a contention of law as a basis for the appeal. In support of this argument, the appellant stated, in a letter, that "I'm requesting at this time to be removed from further contributions toward any school funds! I've exhibited great generosity in doing so for last twenty-five years!" The appellant further contends that he has had no children attend the public schools that enroll students from the subject's address. The appellant did not cite any legal authority in support of this argument. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,921.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,941. The subject's assessment reflects a market value of \$149,410, or \$174.75 per square foot of living area, including land, when applying the 2016 statutory level of assessment for class 2 property of 10.00% 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 four equity comparables and four sale comparables. These comparables sold between January 2016 and September 2016 for \$149,000 to \$485,000, or \$184.18 to \$498.97 per square foot of living area, including land.

Conclusion of Law

The appellant makes a contention of law as the basis of the appeal. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant cited no legal authority which grants the Board the power to reduce or abate the subject's real estate tax liability to a school district. Indeed, the Board's own research did not reveal any such legal authority. "The Property Tax Appeal Board shall establish by rules an informal procedure for the *determination of the correct assessment of property* which is the subject of an appeal." 35 ILCS 200/16-180 (emphasis added). Thus, the Board's statutory authority is to determine the correct assessment of real estate, and not, as the appellant desires, to reduce or abate the subject's real estate tax liability. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's real estate tax liability should be reduced or abated, as the Board is without the authority to grant such a reduction or abatement.

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 to be appellant's comparables #3, #4, and #6, and board of review comparables #1, #2, #3, and #4. These comparables sold for prices ranging from \$184.18 to \$498.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$174.75 per square foot of living area, including land, which is below the range established by the best comparables in this record. The sale of the subject in June 1990 for \$116,000 was given no weight in the Board's analysis because this sale is too remote in time to accurately depict the market value for the subject as of the relevant lien date of January 1, 2016. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and 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: 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

AGENCY

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