



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

APPELLANT: Sallie E. Hammond
DOCKET NO.: 16-32954.001-R-1
PARCEL NO.: 32-34-100-007-0000

The parties of record before the Property Tax Appeal Board are Sallie E. Hammond, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$ 3,887
IMPR.: \$11,155
TOTAL: \$15,042

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 property consists of two improvements on one parcel of land. Improvement #1 is a one-story dwelling of frame construction with 1,011 square feet of living area. The dwelling is 66 years old. Improvement #2 is a one-story, frame dwelling with 624 square feet of living area. It is 58 years old. The property has a 77,754 square foot site and is located in Bloom Township, Cook County. Both improvements are classified as Class 2 property under the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four suggested comparable sales and an additional chart detailing adjustment information.

The appellant also submitted eight equity comparables ranging in improvement assessment per square foot from \$5.92 to \$8.17. The appellant requested a total assessment reduction to \$6,342. The appellant neglected to note that there are two improvements on the subject property.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$23,102, with a total improvement assessment of \$19,215. The subject's assessment reflects a total market value of \$231,020 when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. The board of review disclosed that Improvement #1 contains 1,011 square feet of living area. Its improvement assessment of \$10,739 yields an improvement assessment per square foot value of \$10.62. The board of review disclosed that Improvement #2 contains 624 square feet of living area. Its improvement assessment of \$4,492 yields an improvement assessment per square foot value of \$7.20.

In support of the subject's assessment for Improvement #1, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject, which included four equity comparables and one sale comparable. In support of the subject's assessment for Improvement #2, the board of review submitted descriptive and assessment information for four equity comparables.

In written rebuttal, the appellant distinguished the board of review's comparables from the subject property and indicated the median sale price of the comparables was the best evidence of value.

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 appellant failed to lay a foundation for the adjustments in the equalization values grid submitted and, therefore, gives the adjustments no weight.

The Board further finds the best evidence of market value to be the appellant's comparable sales #1 through #4, however, the appellant failed to take into account that the subject contains 1,635 square feet of living area. These comparables sold for prices ranging from \$17.56 to \$92.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$141.30 per square foot of living area 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.

Additionally, the Board also finds that the subject property is now equitably assessed.

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

AGENCY

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

APPELLANT

Sallie E. Hammond, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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