



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

APPELLANT: Charles Kingsley
DOCKET NO.: 16-33988.001-R-1
PARCEL NO.: 04-23-304-027-0000

The parties of record before the Property Tax Appeal Board are Charles Kingsley, 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 **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: \$ 2,543
IMPR.: \$42,457
TOTAL: \$45,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the 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 brick and frame dwelling that was built in 1998. The dwelling contains 2,120 square feet of living area. Features include central air conditioning, a fireplace and a two-car garage. The subject has a 2,422 square foot site. The subject is a Class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Northfield Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of the overvaluation claim, the appellant submitted a grid analysis of four comparable properties located from less than 200 feet to 1.5 miles from the subject. The comparables consist of two-story brick and frame dwellings that were 13 to 25 years old. One comparable does not have a basement and three comparables have full or partial unfinished basements. Each comparable has central air conditioning, one fireplace and a two-car garage. The dwellings range in size from 2,120 to 2,368 square feet of living area and are situated on

sites that contain from 2,028 to 2,780 square feet of land area. The comparables sold from June 2014 to July 2016 for prices ranging from \$400,000 to \$485,000 or from \$173.83 to \$217.88 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$54,462. The notes on appeal were dated June 13, 2018. The subject's assessment reflects an estimated market value of \$544,620 or \$256.90 per square foot of living area including land when applying Cook County's Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

In support of the subject's assessment, the board of review submitted an analysis of three comparable sales with varying degrees of similarity when compared to the subject. The comparables sold from May 2013 to May 2015 for prices ranging from \$529,000 to \$555,000 or from \$265.30 to \$303.28 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the board of review's submission, the appellant asserted he was informed the Cook County Board of Review failed to submit its evidence by the April 25th deadline. As a result, the appellant inferred the county should be held in default and has not submitted any counter claims. Thus, an assessment reflecting a market value of \$495,500 should be granted.

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.

As an initial matter, the Board finds by letter dated January 25, 2018, the Cook County Board of Review was notified of this appeal and given an extension of time to submit evidence by April 25, 2018 or provide a written request for an extension of time to submit evidence pursuant to section 1910.40(d) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(d)). The board of review did not request a further extension to submit evidence in this matter. Nonetheless, on June 13, 2018 the board of review submitted its "Board of Review Notes on Appeal" and three comparable sales in support of its assessment of the subject property. The Board finds this evidence was not timely and shall not be considered in determining the subject's correct assessment. As a result, the Board finds the Cook County Board of Review to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

The Board finds the only evidence of market value contained in this record are the comparable sales submitted by the appellant. These comparables were similar to the subject in many respects. The comparables sold from June 2014 to July 2016 for prices ranging from \$400,000 to \$485,000 or from \$173.83 to \$217.88 per square foot of living area including land. The Board

further finds comparable #1 was most similar to the subject in location, land area, design, age, dwelling size and features. It sold for \$450,000 or \$212.26 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$544,620 or \$256.90 per square foot of living area including land, which is greater than the comparable sales submitted by the appellant. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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: December 18, 2018



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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