



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

APPELLANT: Derrick Jones
DOCKET NO.: 16-37058.001-R-1
PARCEL NO.: 33-31-119-011-0000

The parties of record before the Property Tax Appeal Board are Derrick Jones, 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: \$ 1,587
IMPR.: \$10,220
TOTAL: \$11,807

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 14-year-old, two-story dwelling with 2,044 square feet of living area of frame construction. Features of the home include a central air conditioning and a two-car garage. The property has a 9,072 square foot site and is located in Bloom Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four suggested equity comparables with sales data on three of those properties. Those comparables range: in age from 13 to 53-year-old; in size from 2,106 to 2,858 square feet of living area; in assessment from \$4.60 to \$5.87 per square foot of living area; in sale date from March, 1999 to August, 2011; and in sale price from \$22.40 to \$56.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,797. The subject property has an improvement assessment of \$12,210 or \$5.97 per square foot of living area. The subject's assessment reflects a market value of \$137,970 or \$67.50 per square foot of living area, including land, when applying the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on two of those properties. Those comparables range: in age from 38 to 55-year-old; in size from 2,038 to 2,748 square feet of living area; in assessment from \$3.80 to \$8.27 per square foot of living area; in sale date from April, 2014 to June, 2016; and in sale price from \$86.06 to \$110.99 per square foot of living area.

In written rebuttal, the appellant argued that the Cook County Assessor's office has incorrectly placed the subject property in neighborhood code 150, when it should be in 162. In addition, the appellant distinguished the board of review's comparables from the subject property based on distance.

At hearing, the appellant reiterated his argument that the subject was placed in the incorrect neighborhood code. The appellant also argued that the board of review's comparables are too distant from the subject to accurately reflect market 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to appellant's comparable sales because they are too remote in time to accurately depict the market value for the subject as of the 2016 lien year at issue. Therefore, the Board finds that the appellant failed to meet his burden of showing that the subject was overvalued. Additionally, the Board gives no weight to the board of review's comparables because they are too distant from the subject and no evidence or testimony was submitted to show their relevance to the subject's market value.

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be all of the appellant's comparables. These comparables had improvement assessments that ranged from \$4.60 to \$5.87 per square foot of living area. The subject's improvement assessment of \$5.97 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: 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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