



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

APPELLANT: Richard Frothingham
DOCKET NO.: 16-42678.001-R-1
PARCEL NO.: 32-25-416-003-0000

The parties of record before the Property Tax Appeal Board are Richard Frothingham, 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: \$1,577
IMPR.: \$2,650
TOTAL: \$4,227

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 6,308 square foot parcel of land improved with a 56-year old, one-story, frame and masonry, single-family dwelling containing 920 square feet of building area. The property is located in Bloom Township and is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three sales comparables. These comparables are described as one-story, frame, single-family dwellings located within a quarter-mile from the subject. The properties are 55 to 58 years old and contain between 999 and 1,282 square feet of building area. They sold from July 2014 to February 2015 for prices ranging from \$19,000 to \$20,000 or from \$15.60 to \$19.90 per square foot of building area. The appellant included a letter that disclosed that the 2014 decision was a reduction and that the 2015 and 2016 appeals should be reduced to the 2014 assessment values. This letter does not disclose if the subject is owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,227 which reflects a market value of \$42,270 or \$45.95 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment of 10% for class 2 properties.

In support of the assessment the board of review submitted information on four market value comparables. These comparables are located within the subject's neighborhood and are described as one-story, single-family dwellings of frame or frame and masonry construction. They range: in age from 45 to 57 years; in size from 864 to 980 square feet of building area; in sale date from August to November 2015; and in sale price from \$57.35 to \$83.94 per square foot of building area.

In addition, the board of review submitted the 2015 appeal decision for the subject property. In this decision, the Board found that the 2014 assessment reduction should not be applied to the 2015 decision because there was no evidence of owner-occupancy after the board of review objected to the appellant's occupancy.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the appellant failed to show that the subject property was a residence occupied by the owner. The prior decision submitted as evidence by the board of review finds that there is no evidence that the subject is owner occupied. In the instant appeal, the appellant does not address this factor. Therefore, the Board finds the appellant failed to show that the 2014 decision should be carried forward to the 2016 assessment year. The Board will look to the evidence submitted by the parties in this appeal.

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 best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparables #2, #3 and #4. These properties sold from July 2014 to November 2015 for prices ranging from \$19.00 to \$83.94 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$45.95 per square foot of building area which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction 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: February 13, 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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