



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

APPELLANT: Jay Rowell  
DOCKET NO.: 17-21012.001-R-1  
PARCEL NO.: 16-08-313-019-0000

The parties of record before the Property Tax Appeal Board are Jay Rowell, 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:** \$6,670  
**IMPR.:** \$41,008  
**TOTAL:** \$47,678

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 2017 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 is a 121 year-old, two-story dwelling of frame construction containing 2,466 square feet of living area. The property has an 8,600 square foot site located in Oak Park Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparables. In support of the overvaluation argument, the appellant submitted four sale comparable properties that sold from 1999 through 2015 and ranged from 1,855 to 2,876 square feet of living area including land. The appellant also submitted a settlement statement for the sale of the subject on April 15, 2015 for \$568,000. The appellant also disclosed

in Section IV-Recent Sale Data of the Residential Appeal Petition that the subject was advertised and sold by a realtor, and that the sale was not a transfer between family or related corporations.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,678. The subject property has an improvement assessment of \$41,008, or \$16.63 per square foot of living area. The subject's assessment reflects a market value of \$476,780, or \$193.34 per square foot of living area including land, when applying the 2017 level of assessment of 10.00% for Class 2 property 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 eight suggested equity comparables, on three suggested sale comparables, and on the April 2015 sale of the subject for \$568,000.

### **Conclusion of Law**

The appellant 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 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 assessment equity to be the appellant's comparables #3, and the board of review's comparables #3, #7 and #8. These comparables had improvement assessments that ranged from \$16.37 to \$16.95 per square foot of living area. The subject's improvement assessment of \$16.63 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also 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 the board of review comparable sale(s) #1, #2 and #3. These comparables sold for prices ranging from \$238.42 to \$385.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$193.34 per square foot of living area including land, which is below the range established by the best comparable sales in this record. These sale comparable properties were similar with the subject in various key property characteristics. In contrast, the appellant submitted three sale

comparable properties that were not recent sales. These properties sold from 1999 through 2013, too remote in time to be recent sales. A fourth sale comparable was not similar with the subject in various key property characteristics, most significantly because it contained 1,855 square feet of living area, whereas the subject contained 2,466 square feet. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation based on sales market data is not justified.

The appellant's recent purchase of the subject for \$568,000 in April 2015 was for more than the market value reflected by the \$47,678 total assessed value for the subject in the 2017 lien year. This total assessment reflects a market value of \$476,780 when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. Based on this evidence, the Board finds the subject does not warrant an assessment reduction.

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

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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