



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

APPELLANT: Lorilyn Chamberlin
DOCKET NO.: 17-21283.001-R-1
PARCEL NO.: 02-28-105-002-0000

The parties of record before the Property Tax Appeal Board are Lorilyn Chamberlin, 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: \$7,676
IMPR.: \$75,991
TOTAL: \$83,667

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 consists of a 43,865 square foot parcel of land improved with a 44-year old, one and one-half story, frame, single-family dwelling containing approximately 5,286 square feet of building area. The property is located in Palatine Township, Cook County and is classified as a class 2 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 comparables. These properties are described as two-story, masonry, single-family dwellings. They range in age from 32 to 41 years and in size from 5,463 to 5,644 square feet of building area. These comparables sold from December 2015 to October 2017 for prices ranging from \$71.16 to \$130.34 per square foot of building area. The appellant's evidence also lists the sale of the subject in February 2016 for \$79.46 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,667 which reflects a market value of \$836,670 or \$158.28 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four equity and four market value comparables. The market value comparables are described as two-story, frame, masonry or frame and masonry, single-family dwellings. They range in age from 32 to 74 years and in size from 4,565 to 5,298 square feet of building area. They sold from April to August 2015 for prices ranging from \$169.77 to \$218.92 per square foot of building area.

The board of review also included a supplemental brief asserting that the subject's sale in February 2016 is a compulsory sale and not reflective of the market.

In rebuttal, the appellant submitted a letter clarifying that she did not base her appeal on the subject's recent sale. She reiterated that there are no sales of properties that are similar to the subject and that her comparables of larger, nicer homes show that the subject is overvalued.

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 that the appellant did not based the appeal on the sale of the subject, but on sales of comparable properties. However, the Board does find that the subject's sale is compulsory and not reflective of the market.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #1 and #2. These comparables sold from May 2015 to October 2017 for prices ranging from \$71.16 to \$218.92 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$158.28 per square foot of building area which is within the range of the best comparables in the record. 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



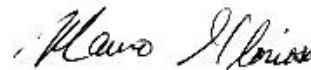
Member

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: September 17, 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

Lorilyn Chamberlin
1434 Valley Lake Drive
Inverness, IL 60067

COUNTY

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