



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

APPELLANT: Charles & Diane Acton
DOCKET NO.: 17-21325.001-R-1
PARCEL NO.: 28-21-103-025-0000

The parties of record before the Property Tax Appeal Board are Charles & Diane Acton, 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 **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: \$ 2,475
IMPR.: \$17,625
TOTAL: \$20,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a two-story dwelling of frame construction with 1,524 square feet of living area. The dwelling is 16 years old. The property has a 6,600 square foot site, and is located in Bremen Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptive and assessment information for four suggested comparables.

The appellants also contend overvaluation as a basis of the appeal. In support, they submitted sales data as follows: new listing information for 10 properties; pending listing information for 10 properties; 10 listings with price changes; six distressed listings; and 10 properties that were

recently sold. These 10 properties sold between November 2017 and December 2017 for prices ranging from \$105,000 to \$295,000, or \$73.43 to \$163.42 per square foot, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$18,475.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,262. The subject's assessment reflects a market value of \$252,620, or \$165.76 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$22,787 or \$14.95 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, each of which reflected sale data. These comparables sold between April 2015 and June 2017 for sale prices ranging from \$162.97 to \$207.88 per square foot of living area, including land.

In written rebuttal, the appellants argued that the board of review's comparables were not recent sales. The appellants also provided 2018 market values for board of review comparables #1, #3 and #4.

Conclusion of Law

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

The Board finds the best evidence of market value to be appellants' sale comparable #1, #7, #8 and #9 as they possessed a combination of characteristics most similar to the subject, including location, square footage of living area, and amenities. These comparables sold for prices ranging from \$99.39 to \$157.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$165.76 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is justified.

The Board also finds that the subject property is now equitably assessed.

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

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