



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

APPELLANT: Jeffrey Manley
DOCKET NO.: 17-22261.001-R-1
PARCEL NO.: 28-12-310-045-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Manley, 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: \$ 2,114
IMPR.: \$19,993
TOTAL: \$22,107

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 two-story dwelling of frame and masonry construction with 2,432 square feet of living area. The dwelling is nine years old. The property has a 7,688 square foot site and is located in Bremen Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted sales data for four suggested comparables. The comparables ranged: in sale date from November 2005 to August 2009; in sale price from \$251,900 to \$299,900; and in sale price per square foot, including land, from \$82.21 to \$89.06.

The appellant also submitted evidence disclosing the subject property was purchased on May 10, 2013 for a price of \$147,000, or \$60.44 per square foot, including land. The property was sold pursuant to a short sale using a Realtor and was listed on the market for 12 days. In support of

this argument the appellant submitted a settlement statement, warranty deed, affidavit of title, bill of sale, MLS printout and county printouts.

The board of review result letter disclosed the total assessment for the subject of \$22,107. The subject's assessment reflects a market value of \$221,070, or \$90.90 per square foot, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. The board of review did not submit any evidence in support of the subject's assessment.

In written rebuttal, the appellant waived oral hearing due to the Covid-19 pandemic.

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.

Initially, the Board gives no weight to the compulsory sale as the sale date is too far removed from the lien date to be meaningful in determining the subject's market value as of January 1, 2017. Additionally, the Board finds the appellant's sale comparables were also too far removed from the lien date to be meaningful in determining the subject's market value as of January 1, 2017. The sales occurred in 2005, 2007, 2008 and 2009. Regardless, these sales indicate that the subject's purchase price is well below market value. The compulsory sale price reflects a market value of \$60.44 per square foot, including land, while the comparables range in value from \$82.21 to \$89.06 per square foot, including land. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: January 19, 2021



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

Jeffrey Manley
14906 Troy Ave
Markham, IL 60428

COUNTY

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