



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

APPELLANT: Marcus Plonus
DOCKET NO.: 17-22367.001-R-1
PARCEL NO.: 05-34-324-039-0000

The parties of record before the Property Tax Appeal Board are Marcus Plonus, 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: \$1,511
IMPR.: \$7,489
TOTAL: \$9,000

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 1,209 square foot parcel of land improved with a 62-year old, one-story, masonry, attached, single-family dwelling containing 560 square feet of living area. The property is located in Evanston Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends over valuation and inequity as the bases of the appeal. In support of this, the appellant submitted four comparables with assessment data on all four properties and complete sales data on three properties. These properties are described as one-story, masonry, single-family dwellings located within one mile of the subject. These properties range: in age from 57 to 62 years; in size from 560 to 821 square foot of living area; and in improvement assessment from \$16.07 to \$23.47 per square foot of living area. Three of these properties sold from July 2015 to May 2017 for prices ranging from \$90,000 to \$206,000 or from \$160.71 to \$277.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,981 with an improvement assessment of \$22,470 or \$40.13 per square foot of living area. The subject's total assessment reflects a market value of \$239,810 or \$428.23 per square foot of living area using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted four equity comparables. These properties are described as one-story, masonry or frame and masonry, single-family dwellings located within the subject's neighborhood. These properties range: in age from 50 to 62 years; in size from 560 to 1,466 square foot of living area; and in improvement assessment from \$21.60 to \$39.91 per square foot of living area.

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 best evidence of market value to be the appellant's three sales comparables. These properties sold from July 2015 to May 2017 for prices ranging from \$90,000 to \$206,000 or from \$160.71 to \$277.78 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$428.23 per square foot of building area which is above the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction is justified. Once this reduction is applied, the Board finds the subject is 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: 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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