



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

APPELLANT: James Henry  
DOCKET NO.: 17-23478.001-R-1  
PARCEL NO.: 23-36-103-006-0000

The parties of record before the Property Tax Appeal Board are James Henry, 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:** \$12,000  
**IMPR.:** \$13,949  
**TOTAL:** \$25,949

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 62 year-old, one-story dwelling of masonry construction containing 1,204 square feet of living area. Features of the subject include a partial finished basement, two fireplaces and a one-and-one-half car garage. The property has a 20,000 square foot site in Palos Park, Palos Township, Cook County. The evidence disclosed the subject was owner-occupied in the lien year. It is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> The appellant submitted various spreadsheets as documentary evidence. Although the appellant testified that he was not raising an equity argument, he submitted information on 30 suggested equity comparable properties. In support of the overvaluation argument, the appellant submitted three separate spreadsheets entitled: 1) “2-03 Recent Sales;” 2) “Section V Comparable Sales;” and 3) “Historical Sales.” 2-03 Recent Sales listed 11 properties that sold from April 2011 through November 2013. Section V Comparable Sales listed 12 properties that sold from July 2014 through May 2017. Historical Sales listed eight properties that sold from April 2011 through March 2012. The only information the appellant submitted about these comparable properties was address, Property Index Number, assessment information, building square footage, date sold, and sale amount. The appellant did not disclose other distinguishing key property characteristics.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,944. The subject property has an improvement assessment of \$13,944, or \$11.58 per square foot of living area. The subject's assessment reflects a market value of \$259,440, or \$215.48 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 four suggested equity comparable properties and on four suggested sale comparable properties. The sale comparable properties sold from May 2016 through November 2017 for prices ranging from \$236.66 to \$313.08 per square foot of living area including land.<sup>2</sup>

In rebuttal, the appellant submitted a brief in which he argued the board of review's comparable properties were dissimilar with the subject in various characteristics. Many of the documents the appellant submitted were from a company named “Zillow.” The appellant also argued that some of the board of review's comparable properties were not Class 2-03 properties, as is the subject. The appellant also submitted a section he entitled “Section V Comparable Sales Back Up Documentation.” This submission included 2018 assessment information and histories for the appellant's 30 equity comparable properties.

At hearing, the appellant reiterated his argument that the comparable properties he cited prove that this subject property was overvalued. The appellant testified that he did not raise an issue pertaining to equity even though he cited equity assessment information. He argued that his only issue was sales market.

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<sup>1</sup> At hearing, the appellant testified that he was not raising an equity argument but submitted evidence that addressed that issue only because when the appellant presented his assessment appeal at the board of review, he and the board of review discussed equity assessment.

<sup>2</sup> The board of review also cited two sales in its equity grid but testified at hearing that it did not offer them as additional sales comparable properties. The representative explained that sales data automatically populated along with equity data whenever a property cited as equity evidence also happened to have sold recently.

### **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.

The appellant submitted many spreadsheets of properties he argued prove his subject property was overvalued. The Board accords no weight to the appellant's grids entitled "2-03 Recent Sales" and "Historical Sales" because all the sale properties listed therein were from prior to 2014 and, therefore, were not recent sales. The Board will also accord no weight to the appellant's list of 30 equity comparable properties because the appellant did not raise an equity argument. The appellant confirmed this in his hearing testimony. Consequently, the Board will address only the appellant's grid entitled "Section V Comparable Sales."

The comparables submitted by the appellant did not include "documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property." 86 Ill.Admin.Code §1910.65(c)(4). The appellant submitted only information of the location, assessments, square footage of the dwellings, and sale dates and prices. Features of those properties, such as style and construction, age, or internal characteristics were lacking. Without such documentation, the Board cannot make comparisons of the subject to the comparable properties for various key property characteristics.

The appellant offered new evidence and argument in rebuttal in his submission entitled "Section V Comparable Sales Back Up Documentation." "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new data that did not rebut the evidence submitted by the board of review.

As for the distinctions the appellant highlights in the remainder of his rebuttal submission regarding the board of review's comparable properties, they were from the website Zillow. The appellant did not establish the reliability of Zillow as a source of property information. The Board finds that without establishing a foundation of accuracy and reliability of this information, it is accorded diminished weight.

In contrast, the board of review submitted four comparable properties similar with the subject in various key property characteristics. These properties sold from May 2016 through November 2017. Whether these properties were designated Class 2-03 by Cook County or not is irrelevant. Rather, the Board looks to the various key property characteristics to distinguish comparable properties as similar or not. The Board finds the best evidence of market value to be the board of review comparable sale(s) #2, #3 and #4. These comparables sold for prices ranging from

\$238.10 to \$313.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$215.48 per square foot of living area including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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.

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Chairman



\_\_\_\_\_  
Member



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Member



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Member



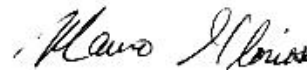
\_\_\_\_\_  
Member

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: July 16, 2019



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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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