



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

APPELLANT: James & Patricia Henry
DOCKET NO.: 17-25147.001-R-1
PARCEL NO.: 23-34-312-010-0000

The parties of record before the Property Tax Appeal Board are James & Patricia 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: \$6,610
IMPR.: \$30,222
TOTAL: \$36,832

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 13 year-old, one-story dwelling of masonry construction containing 2,124 square feet of living area. Features of the subject include a full unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 10,170 square foot site in Orland Park, Palos Township, Cook County. It is 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 ten suggested comparable sales. The appellant submitted a grid sheet disclosing these comparable properties that ranged from 1,980 to 2,337 square feet of living area. The appellant disclosed these sold from May 2012 through February 2017 for prices

ranging from \$119.52 to \$168.18 per square foot of living area including land. The appellant also disclosed the subject sold in February 2005.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,832. The subject's assessment reflects a market value of \$368,320, or \$173.41 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 three suggested equity comparable properties.

In rebuttal, the appellant submitted a brief appended with a list of the assessment history of the subject from 2014 through 2018.

At hearing, the appellant testified that he is a co-owner of the subject property with his mother Patricia Henry. The appellant was not certain of the nature of his ownership interest in the subject property. He argued that the subject and many of the comparable properties he cited in his evidence were distressed due to many foreclosures in the neighborhood. The parties otherwise rested on the evidence they previously submitted.

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 offered new evidence and argument in rebuttal by submitted the assessment history of the subject from 2014 through 2018. "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.

The board of review did not submit documentary evidence in response to the appellant's argument that the subject was overvalued. The board of review submitted only three equity comparable properties. However, the appellant's evidence fails in various respects. The appellant's comparables #7 through #10 were not recent because they sold from 2012 through 2013. As for the remaining comparables submitted by the appellant, he did not submit "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). Without such documentation, the Board cannot make comparisons of the subject to the comparable properties for various key property characteristics. Consequently, the Board finds the appellant has not sustained his burden of proof by a preponderance of the evidence that the subject is overvalued.

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: July 16, 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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