



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

APPELLANT: Joseph Mitchell
DOCKET NO.: 17-29964.001-R-1
PARCEL NO.: 23-27-412-035-0000

The parties of record before the Property Tax Appeal Board are Joseph Mitchell, the appellant, by Christopher G. Walsh, Jr., Attorney at Law, in Chicago, 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: \$10,115
IMPR.: \$29,197
TOTAL: \$39,312

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 one-story dwelling of masonry construction with 1,834 square feet of living area. The dwelling was approximately 42 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached three-car garage. The property has a 33,718 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence in Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on October 10, 2014 for a price of \$345,000. The appellant further reported the parties to the transaction were not related and the property was advertisted on the market through the Multiple Listing Service by a realtor with Prudential L.T. Blount. The

appellant submitted a copy of the Settlement Statement of the transaction reiterating the sale price. The document also depicted the payment of Broker's Fees to the listing realty firm. Based on this evidence and arguments concerning prior case precedents issued in 2002 and 2006, the appellant requested a reduction in the subject's assessment to reflect the 2014 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,312. The subject's assessment reflects a market value of \$393,120 or \$214.35 per square foot of living area, land included, when using the 10% level of assessments 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 comparable sales located in either Palos Park or Palos Heights. The comparable parcels range in size from 10,965 to 49,000 square feet of land area and have each been improved with a multi-level (Class 2-34) dwelling of masonry or frame and masonry construction similar to the subject. The comparables range in age from 41 to 44 years old and range in size from 1,625 to 2,270 square feet of living area. Each home has a partial basement with finished area, one or two fireplaces and a 2-car or a 2.5-car garage. Three of the comparables have central air conditioning. The comparables sold between July 2015 and May 2017 for prices ranging from \$417,000 to \$444,000 or from \$194.37 to \$258.46 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 parties presented the 2014 sale of the subject property and four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave little weight to the subject's 2014 sale due to the fact the sale did not occur proximate in time to the assessment date at issue of January 1, 2017 as the other comparable sales in the record that occurred more proximate to the lien date; those more recent sales are more likely to be indicative of the subject's estimated market value as of January 1, 2017. Moreover, the appellant failed to establish how long the subject property was advertised or exposed on the open market

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. The comparables have varying degrees of similarity to the subject property and bracket the subject in size and age. Furthermore, these comparables were similar to the subject in style, construction, features, age and/or land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold between July 2015 and May 2017 for prices ranging from \$417,000 to \$444,000 or from \$194.37 to \$258.46 per

square foot of living area, including land. The subject's assessment reflects a market value of \$393,120 or \$214.35 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After considering adjustments and the differences in the board of review's comparables when compared to the subject property, the Board finds the subject's assessment is supported and a reduction in the subject's assessment 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.

Chairman



Member



Member



Member



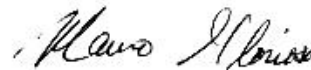
Member

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: November 19, 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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