



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

APPELLANT: Bartlett J. Allen
DOCKET NO.: 17-31039.001-R-1
PARCEL NO.: 12-26-318-009-0000

The parties of record before the Property Tax Appeal Board are Bartlett J. Allen, the appellant, by attorney Michael T. Reynolds, of Rieff Schramm Kanter & Guttman 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 **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: \$4,290
IMPR.: \$12,710
TOTAL: \$17,000

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 1.5-story dwelling of frame exterior construction with 1,800 square feet of living area. The dwelling is approximately 114 years old. Features of the home include an unfinished basement and a 1-car garage. The property has a 6,600 square foot site and is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on November 13, 2015 for a price of \$170,000. The appellant completed Section IV – Recent Sale Data indicating the property was purchased from Charles and Margo Bonebrake, that the sale was not between family or related parties, the property was advertised in the Multiple Listing Service for a period

of 172 days and that the purchase was completed with help of a Realtor.¹ In further support of the subject's sale, the appellant submitted a copy of the warranty deed, closing disclosure and Cook County sales questionnaire. Closing documents listed commissions paid to real estate professionals and confirmed the purchase price of \$170,000.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1.5-1.9 story class 2-03 dwellings of masonry or stucco exterior construction that range in size from 1,494 to 1,596 square feet of living area. The dwellings are either 88 or 92 years old. Each comparable has a basement, two with finished area, central air conditioning and a 2-car garage. The comparables have improvement assessments that range from \$13,120 to \$14,820 or from \$8.71 to \$9.29 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$17,000. The requested assessment reflects a total market value of \$170,000 or \$94.44 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$12,710 or \$7.06 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,242. The subject's assessment reflects a market value of \$212,420 or \$118.01 per square foot of living area, land included, when applying the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$16,952 or \$9.42 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within 0.25 of a mile from the subject or within the subject's subarea. The comparables have sites that range in size from 8,272 to 13,684 square feet of land area and are improved with either a 1-story or a 1.5-story class 2-03 dwellings of masonry or frame exterior construction that range in size from 1,399 to 1,709 square feet of living area. The dwellings range in age from 60 to 86 years old. Each comparable has a basement, one with finished area and from a 1-car to a 2-car garage. One comparable has central air conditioning and two comparables each have either one or two fireplaces. The comparables sold from March 2014 to August 2015 for prices ranging from \$180,000 to \$296,000 or from \$122.50 to \$192.46 per square foot of living area, land included.

On equity grounds, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved

¹ The appellant market on the appeal petition that the property sold as a contract for deed, however, the closing disclosure indicates a mortgage financing instrument.

with 1.5-story class 2-03 dwellings of frame exterior construction that range in size from 1,404 to 1,636 square feet of living area. The homes range in age from 86 to 114 years old. Each comparable has a basement, one with finished area and from a 1-car to a 2.5-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$15,780 to \$17,658 or from \$10.22 to \$11.73 per square foot of living area.

The board of review also submitted a supplemental brief to its Notes on Appeal contending the appellant failed to provide documentary evidence that the sale was an arm's-length transaction. The board of review submitted a screen shot from the Cook County Recorder of Deeds which documented an October 2014 sale of the subject property which was depicted as a foreclosure.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney reiterated that the subject's sale was an arm's-length transaction and critiqued the board of review's comparable sales noting differences in site size, age, number of bathrooms and designs which differ from the subject property. The appellant's attorney claimed that the board of review evidence was "clearly inferior" to the taxpayer's evidence and argued that the board of review's comparable sales should not be given any weight.

Conclusion of Law

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds that the record contains evidence establishing the sale of the subject in 2015 as an arm's-length transaction. The appellant submitted evidence of a November 2015 sale of the subject property while the board of review provided four comparable sales for the Board's consideration. The subject's sale occurred approximately 13 months prior to the January 1, 2017 assessment date, while board of review comparable sales occurred from 17 to 34 month prior to the assessment date at issue and differ from the subject in age, design, dwelling size and other features.

The Board finds the best evidence of market value to be the subject's November 2015 sale, which sold as the result of an arm's-length transaction for an amount totaling \$170,000 which reflects a total assessment of \$17,000. Based on this limited record the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, on overvaluation grounds, is justified.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties

showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The parties submitted seven equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$13,120 to \$17,658 or from \$8.71 to \$11.73 per square foot of living area. The subject's assessment, after making the adjustment for overvaluation, reflects an improvement assessment of \$12,710 or \$7.06 per square foot of living area. The subject's revised improvement assessment falls below the range established by the equity comparables and no further reduction is warranted.

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:

October 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

Bartlett J. Allen, by attorney:
Michael T. Reynolds
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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