



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

APPELLANT: Matthew Dalton
DOCKET NO.: 17-34003.001-R-1
PARCEL NO.: 13-35-413-033-0000

The parties of record before the Property Tax Appeal Board are Matthew Dalton, 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: \$5,752
IMPR.: \$13,501
TOTAL: \$19,253

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 122 year-old, two-story dwelling of frame construction. Features of the subject include a slab foundation and a two-car garage. The property has a 4,425 square foot site located in Chicago, Jefferson Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.¹ In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties. These properties ranged from 1,323 to 2,483 square

¹ The appellant checked only Recent Sale and Comparable Sales on the Residential Petition as the bases of appeal. However, the appellant also submitted equity assessment and property characteristics information for his four suggested comparable properties.

feet of living area, or from \$4.95 to \$10.12 per square foot. In support of the sales market overvaluation argument, the appellant submitted information on four suggested comparable sales. These properties were the same as those cited by the appellant as equity assessment comparable properties. These sales occurred from 2012 through 2013 for prices ranging from \$22.71 to \$52.91 per square foot of living area including land.

In further support of his overvaluation argument based on the subject's sale, the appellant submitted a settlement statement disclosing the subject property was purchased from Federal Home Loan Mortgage Corporation on June 22, 2012 for \$40,400 in an all-cash transaction. The subject's sale price reflects a market value of \$25.35 per square foot of living area including land. The appellant provided information in Section IV—Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was sold by a realtor; and was sold in settlement of a contract for deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,253. The subject property has an improvement assessment of \$13,501, or \$8.47 per square foot of living area. The subject's assessment reflects a market value of \$135,010, or \$120.78 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. These properties ranged from 1,328 to 1,596 square feet of living area, or from \$10.53 to \$16.06 per square foot. The board of review did not submit suggested sales market comparable properties.

Conclusion of Law

The appellant contends assessment inequity as the 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparable(s) #1, #2 and #3. These comparables had improvement assessments that ranged from \$10.53 to \$11.34 per square foot of living area. The subject's improvement assessment of \$8.47 per square foot of living area falls below the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also 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 a settlement statement of the June 2012 sale of the subject as evidence of market value in the 2017 lien year. This sale was five years prior to the lien year and was in a prior general assessment period. As such, this 2012 sale was not recent. Based on this evidence, the Board finds reduction in the subject's assessment based on a sale of the subject as evidence of overvaluation is not justified.

The appellant also submitted suggested sales market comparable properties in support of his overvaluation argument. These properties sold from 2012 through 2013. As such, they are not recent sales. The record is devoid of evidence of “documentation of not fewer than three recent sales of suggested comparable properties...” 86 Ill.Admin.Code §1910.65(c)(4). Based on this evidence, the Board finds a reduction in the subject's assessment based on recent sales as evidence of 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.

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: December 23, 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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