



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

APPELLANT: Kevin Marshall
DOCKET NO.: 17-42725.001-R-1
PARCEL NO.: 31-32-106-015-0000

The parties of record before the Property Tax Appeal Board are Kevin Marshall, the appellant, by attorney Michelle J. Rozovics, of Rozovics Law Firm LLC in Crystal Lake; 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: \$ 4,095
IMPR.: \$39,857
TOTAL: \$43,952

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 two-story dwelling of masonry construction with 4,790 square feet of living area. The dwelling is 10 years old. The property has a 10,922 square foot site and is located in Rich Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is owner-occupied.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted information on seven equity comparables. The comparables ranged in improvement assessment per square foot from \$7.10 to \$8.75.

In support of the overvaluation argument, the appellant submitted sale data for three suggested comparables. The comparables ranged: in sale date from January 2004 to April 2017; in sale price from \$190,600 to \$376,500; and in sale price per square foot, including land, from \$46.49 to \$90.70. Based on this evidence, the appellant requested an assessment reduction to \$37,296.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$43,952. The subject property has an improvement assessment of \$39,857, or \$8.32 per square foot of living area. The subject's assessment reflects a market value of \$439,520, or \$91.76 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables ranging in improvement assessment per square foot from \$6.45 to \$8.32.

In support of the market value argument, the board of review submitted information on one comparable sale. It sold in May 2017 for \$190,600, or \$46.49 per square foot, including land.¹

The appellant's attorney submitted written rebuttal (including an appearance form) arguing that their equity comparable #5/sale comparable #1, which is identical to the board of review's equity comparable #3/sale comparable #1, is the best evidence of market value. She also requested an amended assessment request to \$22,268.

Conclusion of Law

The taxpayer 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 appellant's comparables #1 through #7, as well as the board of review's comparables #1 through #4. These comparables were most similar to the subject property based on a combination of location, square footage of living area, and age. They had improvement assessments that ranged from \$6.45 to \$8.75 per square foot of living area. The subject's assessment of \$8.32 per square foot of living area falls within the range established by the best comparables in this record. Accordingly, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified on this basis.

¹ This comparable is identical to the Appellant's equity comparable #5.

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 Board accorded no weight to the appellant's sale comparables #2 and #3, as the transactions occurred in 2010 and 2004, respectively. As such, they do not represent the market value of the subject as of the January 1, 2017 lien date. As the one remaining sale was submitted in duplicate by both the appellant and the board of review, the Board finds that it cannot accurately set a range to determine whether the subject is overvalued. 86 Ill.Admin.Code §1910.65(c)(4) ("Proof of the market value of the subject property may consist of the following: (4) documentation of *not fewer than three recent sales of suggested comparable properties* together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.") (emphasis added). Accordingly, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued and a reduction in the subject's assessment is not warranted based on the evidence contained in this record.

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: January 21, 2020



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

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