



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

APPELLANT: Romel Luellen
DOCKET NO.: 17-44543.001-R-1
PARCEL NO.: 15-15-308-005-0000

The parties of record before the Property Tax Appeal Board are Romel Luellen, 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: \$ 2,010
IMPR.: \$10,981
TOTAL: \$12,991

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 and one-half story dwelling of frame construction with 1,456 square feet of living area. The dwelling is 71 years old. The property has a 5,360 square foot site and is located in Proviso Township, Cook County. The subject is classified as class 2-03 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 10 suggested comparable sales, four of which were reflected on the appellant's grid sheet and six of which were reflected in a comparative market analysis ("CMA") prepared by real estate broker Billy Smith. The CMA did not reflect the permanent index number for the comparables, however, a map indicated the comparables ranged in proximity from the subject from approximately one and one-half to three miles. The sale of the subject in November 2012 for \$66,400 was also reflected on the grid sheet. The appellant also provided a copy of the Board's decision identified by docket number 15-34663.001-R-1 which

granted an assessment reduction in the previous triennial period. The appellant requested a total assessment reduction to \$9,594.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,991. The subject's assessment reflects a market value of \$129,910, or \$89.22 per square foot of living area including land, when applying the 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 sale comparables.

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.

Initially, the Board finds the 2015 assessment reduction was granted in the previous triennial period, therefore, it cannot be carried forward to the 2017 tax year under Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board finds the best evidence of market value to be the appellant's comparable sale #4, as reflected in the grid sheet, as well as the board of review's comparables #3 and #4. These comparables were most similar to the subject property based on a combination of several factors, including square footage of living area, proximity of the sale date to the January 1, 2017 valuation date, and location to the subject property. These comparables sold for prices ranging from \$44.55 to \$105.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$89.22 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Romel Luellen
1923 S. 25th Ave.
Maywood, IL 60153

COUNTY

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