



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

APPELLANT: Ryan Seeden
DOCKET NO.: 17-44820.001-R-1
PARCEL NO.: 33-30-304-013-0000

The parties of record before the Property Tax Appeal Board are Ryan Seeden, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$1,815
IMPR.: \$1,185
TOTAL: \$3,000

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 47-year-old, one-story dwelling of frame construction with 918 square feet of living area. Features of the home include a partial basement and a two-car garage. The property has a 6,600 square foot site and is located in Bloom Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed a direct appeal under the Property Tax Code. The appellant submitted evidence disclosing the prior year Board's decision under docket number 16-32952.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$1,700 based on the evidence submitted into evidence. In addition, the appellant submitted evidence disclosing the subject property was purchased on December 11,

2017 for a price of \$30,000 or \$32.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,671. The subject's assessment reflects a market value of \$56,710 or \$61.78 per square foot of living area, land included, when using the 2017 level of assessments for class 2 property of 10% 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 three suggested equity comparables with sales data on comparable #1 and #2. The two sales comparables can be described as 47-year-old, one-story dwellings of frame construction with 918 square feet of living area that sold for \$43.57 per square foot of living area.

In addition, the board of review submitted a brief with two separate arguments. First, the board of review argued that the appellant's direct appeal should be dismissed because the appellant provided a prior PTAB decision that is not within the instant triennial assessment cycle. Secondly, the board of review's argued the subject's 2017 sale was compulsory and not reflective of the market. In support of this proposition, the board of review submitted a printout from the Cook County Recorder of Deeds showing the deed trail of the subject, a prior PTAB decision, and case law.

In written rebuttal, appellant's attorney argued the 2017 sale of the subject met all of the criteria of an arm's-length sale, including a voluntary sale that was advertised on the open market and the parties to the transaction were not related.

At hearing, the board of review filed a motion to dismiss the instant appeal reiterating their prior argument that the appellant filed a direct appeal based on a PTAB decision that is not within the instant triennial assessment cycle. In support of this proposition, the board of review cited section 35 ILCS 200/16-185.

Appellant's attorney argued that PTAB's own instructions on filing a direct appeal make it clear that the taxpayer can file within 30-days of the PTAB decision reducing the assessment even if the subsequent year is not within the same triennial assessment cycle.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board denies the board of review's motion to have this matter dismissed and finds nothing in section 35 ILCS 200/16-185 prohibits the appellant from filing for the immediate succeeding tax year.

The Board finds the best evidence of market value to be the purchase of the subject property in December, 2017 for a price of \$30,000. The appellant provided evidence demonstrating the sale of the subject. The Board finds the purchase price is below the market value reflected by the assessment. The Board also finds that the subject was advertised on the open market and met all of the requirements of an arm's-length transaction. Based on this record the Board finds the subject property had a market value of \$30,000 as of January 1, 2017. Since market value has been determined the 2017 level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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 16, 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

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