



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

APPELLANT: Patrick Sullivan
DOCKET NO.: 18-31480.001-R-1
PARCEL NO.: 15-33-324-018-0000

The parties of record before the Property Tax Appeal Board are Patrick Sullivan, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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: \$4,826
IMPR.: \$34,874
TOTAL: \$39,700

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 2018 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, single-family dwelling of masonry exterior construction with 2,558 square feet of living area. The dwelling is approximately 70 years old and has a partial basement. Features of the dwelling include central air conditioning, a fireplace, and a 2-car garage. The property has a 5,850 square foot site and is located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-06 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 an appraisal estimating the subject property had a market value as of \$397,000 as of January 1, 2017. The appraisal was prepared by Gary J. Wydra, an Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value based upon three

comparable properties that sold from July to December of 2017 for prices ranging from \$350,000 to \$452,267 or from \$128.70 to \$173.35 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$382,950 to \$419,000.

The appellant requested a total assessment reduction to \$39,700 to reflect the subject's appraised value when applying the level of assessments for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant indicated on the Residential Appeal petition the subject property is an owner-occupied residence.

The Property Tax Appeal Board (PTAB) takes notice that the subject property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-38272.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$39,700 based on the same appraisal also submitted by the appellant for the 2017 and 2018 tax years.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,819, and that 2017 was the first year of the general assessment cycle for Proviso Township. The subject's assessment reflects a market value of \$508,190 when applying the level of assessments for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with varying degrees of similarity to the subject property in location, age, dwelling size, and other features. The comparables sold from July 2015 to September 2018 for prices ranging from \$625,000 to \$747,000 or from \$252.95 to \$305.65 per square foot of living area, land included.

In rebuttal, the appellant argued that the "...Board of Review submitted nothing other than raw, unadjusted assessment and sales data which has historically been unpersuasive in this venue" and reaffirmed the request for an assessment reduction to \$39,700.

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 Property Tax Appeal Board finds section 16-185 of the Property Tax Code is controlling in this appeal and a reduction in the subject's assessment is warranted. (35 ILCS 200/16-185).

The Board further finds that the assessment as established by the Board for the 2017 tax year of \$39,700 under Docket No. 17-38272.001-R-1 should be carried forward to the 2018 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds the Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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: March 15, 2022



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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