



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

APPELLANT: Susan Trafton
DOCKET NO.: 18-35763.001-R-1
PARCEL NO.: 13-26-410-034-0000

The parties of record before the Property Tax Appeal Board are Susan Trafton, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$5,000
IMPR.: \$40,812
TOTAL: \$45,812

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 frame construction containing 2,367 square feet of living area. The subject is not owner occupied. The dwelling was constructed in 2017. Features of the dwelling include a full finished basement, a three and one-half baths, and a two-car garage. The property has a 3,125 square foot site in Chicago, Jefferson Township, Cook County. The subject is a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables. The appellant requested the subject's improvement assessment be reduced to \$63,583.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three sale comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,682 which includes a 49% occupancy factor. The subject has a total improvement assessment of \$43,682 or \$18.45 per square foot of living area. The subject's assessment reflects a market value of \$486,820 or \$205.67 per square foot of living area, including land, when applying the 2018 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review submitted three sale/equity comparables.

In rebuttal, the appellant's attorney requested that the subject's board of review assessment reduction granted in the 2019 tax year be restored for the 2018 tax year. The appellant also distinguished the board of review comparables based on size, number of rooms, amenities. The appellant requested the subject's improvement assessment be reduced to \$63,583.

At hearing, both parties confirmed that the subject's assessment had a 49% occupancy factor. The appellant's attorney reaffirmed the eight equity and sale comparable evidence. The board of review analyst reaffirmed the three sale and equity comparables evidence. In rebuttal, the appellant's attorney distinguished the board of reviews comparables based on size, room count and fireplaces. The board of review's total assessment amount of \$48,682 included the occupancy factor whereas, the appellant's attorney did not include the occupancy factor in their total assessment amount of \$94,147. The appellant's attorney submitted into evidence with no objection from the board of review the CCAO printout confirming the subject's total assessed value and occupancy factor.

Conclusion of Law

The subject property's assessed value includes an occupancy factor. The Board shall calculate the subject's full assessment and compare it to other, similar properties that do not have an occupancy factor, and then re-apply the occupancy factor to the subject after the comparison analysis is complete.

The Board finds that the subject's total assessment is \$94,147 which does not include the 49% occupancy factor. The subject total assessment of \$94,147 shall be used to analyze the appellant's equity and market value arguments. If a reduction is warranted per the appellant's equity or market value argument, the occupancy factor shall then be applied. The subject has a total improvement assessment of \$89,147 or \$37.66 per square foot of living area. The subject's assessment reflects a market value of \$941,470 or \$397.75 per square foot of living area, including land, when applying the 2018 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The Board finds no merit in the appellant's argument that the subject's 2018 assessment should be restored to the subject's 2019 assessment. Evidence showing that the subject received a reduction in a later year is admissible and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n v. Hare,

60 Ill. 2d 84, 90 (1974). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Hoyne, 60 Ill. 2d at 90. In this case, the appellant argued that the 2018 assessment was too high because the 2019 were reduced by the board of review. The appellant failed to present any facts that suggest the board of review's 2019 assessment was grossly excessive. The Appellant Court in Moroney v Illinois Property Tax Appeal Board, 2013 Ill.App. (1st) 120493, distinguished Hoyne as confined to its unique facts. The Court rejected the appellant's argument that Hoyne stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill. App. 120493 at P46. As the Appellant Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which why property taxes are assessed every year)." Id. Based on this record, the Board finds that the appellant's contention of law is without merit.

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

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #3, #6, #7, and #8 and the board of review's comparable #3 and #4. These comparables are similar in sale date, size, age, and location. These comparables sold for prices ranging from \$221.24 to \$373.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$397.75 per square foot of living area including land, which is above 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 justified and shall also be equitably assessed.

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 26, 2024



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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