



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

APPELLANT: Arnold Crater
DOCKET NO.: 18-46239.001-R-1
PARCEL NO.: 31-11-114-001-0000

The parties of record before the Property Tax Appeal Board are Arnold Crater, 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 **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: \$9,182
IMPR.: \$44,068
TOTAL: \$53,250

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 dwelling with 5,938 square feet of living area of masonry construction. The dwelling is 13 years old. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a four-car garage. The property has a 21,606 square foot site and is located in Flossmoor, Rich Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on four comparable sales. The comparables are located in the same neighborhood code as the subject with one comparable being on the same street as the

¹ Appellant's appeal petition indicates "Recent Sale" as the basis of the appeal, however, no information regarding a recent sale was submitted. The evidence indicates the correct basis is "Comparable Sales" based on the evidence submitted.

subject. The properties consist of two-story, 13-year-old dwellings of masonry construction. Each comparable has a full basement with three having finished area. Each comparable has central air conditioning and a three-car garage. The comparables range in size from 3,862 to 4,704 square feet of living area and are situated on lots ranging from 15,948 to 16,910 square feet of land area. The properties sold from August 2016 to October 2018 for prices ranging from \$257,000 to \$370,000 or from \$66.55 to \$88.35 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,267. The subject's assessment reflects a market value of \$602,670 or \$101.49 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 11.45% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are each located in different neighborhood codes than the subject. The properties consist of two-story of masonry construction ranging in age from 10 to 19 years old. Each comparable has a full basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a three-car or four-car garage. The comparables range in size from 5,101 to 5,843 square feet of living area and are situated on lots ranging from 12,210 to 67,953 square feet of land area. The properties sold from March 2015 to October 2017 for prices ranging from \$257,000 to \$334,800 or from \$50.38 to \$64.78 per square foot of living area, including land.

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 finds the best evidence of market value to be appellant's comparable sales #1 and #2. These comparables sold for prices of \$365,000 and \$355,000 or for \$77.59 and \$77.02 respectively, per square foot of living area, including land. Less weight was given the appellant's comparables #3 and #4 and the board of review's comparables based on their dissimilar lot size, location, improvement size and/or the date of sale being too remote to establish market value as of January 1, 2018. The subject's assessment reflects a market value of \$602,670 or \$101.49 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board takes notice that the subject is superior to the most similar comparables in this record based on lot size, number of bathrooms, and fireplaces. However, based on this evidence the Board finds a reduction in the subject's assessment is 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: March 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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APPELLANT

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