



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

APPELLANT: Kara Sullivan
DOCKET NO.: 20-45528.001-R-1
PARCEL NO.: 32-06-309-046-0000

The parties of record before the Property Tax Appeal Board are Kara Sullivan, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit in Mundelein, 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: \$4,621
IMPR.: \$17,294
TOTAL: \$21,915

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 2020 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 2,453 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached one-car garage. The property has a 10,875 square foot site located in Flossmoor, Bloom Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 12, 2019, for a price of \$177,500. The appellant completed Section IV – Recent Sale Data of the appeal identifying the sellers as Mark and Suzanne McKeigue and further indicated the sale was not between family members or related corporations. The appellant, however, also disclosed the

property had not been advertised for sale. To further document the transaction the appellant submitted a copy of the Master Settlement Statement dated August 12, 2019, and reporting a purchase price of \$177,550. The settlement statement did not disclose the payment of any realtor fees or commissions. The appellant also submitted a copy of a Closing Disclosure Statement also disclosing a sale price of \$177,500 and a loan amount of \$174,284. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$17,750 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,915. The subject's assessment reflects a market value of \$219,150 or \$89.34 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 10%.

In rebuttal, the board of review stated on the Board of Review Notes on Appeal that the appellant stated on the appeal form that the subject property was not advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales consisting of class 2-06 properties improved with two-story dwellings of masonry, frame, or frame and masonry exterior construction that range in size from 2,265 to 2,759 square feet of living area. The dwellings range in age from 67 to 80 years old. Each property has a full basement with two having formal recreation rooms, one or three fireplaces, one or two full bathrooms, one or two half bathrooms, and a two-car garage. Three comparables have central air conditioning. These properties have sites ranging in size from 7,791 to 18,600 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located in Flossmoor within approximately ¼ of a mile from the subject property. The sales occurred from January 2019 to November 2020 for prices ranging from \$220,000 to \$324,000 or from \$97.13 to \$120.31 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables are similar to the subject in location, style, construction, features, age, and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$220,000 to \$324,000 or from \$97.13 to \$120.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,150 or \$89.34 per square foot of living area, including land, which is below the range established by the comparable sales in this record. These sales also demonstrate the subject's purchase price of \$177,500 or \$72.36 per square foot of living area, including land, which is significantly below the range of the comparable sales, is not

representative of fair cash value as of the assessment date at issue. The Board gives less weight to the subject's sale due to the fact the purchase did not have the elements of an arm's length transaction as the property was not advertised or exposed on the open market. The appellant stated on the appeal form the property was not advertised for sale and the settlement statement disclosed no realtor fee or commission was paid to facilitate the transaction. Additionally, the appellant did not respond in rebuttal to the board of review comment that the subject was not advertised for sale. The appellant did not establish how she became aware that the subject property was available for purchase and did not otherwise provide any statement regarding the asking price or negotiations between the buyer and seller that culminated in the purchase of the subject property. Based on this record the Board finds the subject's assessment is reflective of market value and 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: _____

August 20, 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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