



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

APPELLANT: Thomas & Suzanne Curtis
DOCKET NO.: 09-34251.001-R-1 through 09-34251.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thomas & Suzanne Curtis, the appellants, by attorney David C. Dunkin of Arnstein & Lehr, LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-34251.001-R-1	04-25-111-015-0000	3,977	0	\$3,977
09-34251.002-R-1	04-25-111-019-0000	381	0	\$381
09-34251.003-R-1	04-25-111-020-0000	943	0	\$943
09-34251.004-R-1	04-25-111-022-0000	9,781	64,716	\$74,497

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2009 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 four parcels that are improved with a two-story dwelling of masonry construction. The dwelling is approximately 72 years old and has 2,659 square feet of living area. Features of the home include a concrete slab

foundation, a fireplace and a two-car garage. The property has a 14,654 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on November 19, 2009, for a price of \$277,600. Based on this evidence, the appellants requested a reduction in the subject's assessment 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 \$79,798. The subject's assessment reflects a market value of \$896,607 or \$337.20 per square foot of living area, land included, when using the 2009 three year average median level of assessments for class 2 property of 8.9% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. These properties sold from July to November 2008 for prices that ranged from \$841,500 to \$1,650,000 or from \$354.61 to \$707.85 per square foot of living area, land included.

In addition, Nicholas Jordan, a board of review analyst, submitted a brief challenging the arm's length nature of the subject's sale. The board of review analyst submitted evidence that indicated the November 2009 sale of the subject property was compulsory in lieu of foreclosure. This evidence consisted of print-outs from the Cook County Recorder of Deeds' website. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants 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 includes the sale of the subject in November 2009 for a price of \$277,600, and the sale of the board of review comparables from July to November 2008 for prices that ranged from \$841,500 to \$1,650,000 or from \$354.61 to \$707.85 per square foot of living area, land included. The Board gives more weight to the sale prices of the board of review comparables because they occurred more proximate in time to the assessment date at issue and, more importantly, the appellants failed to establish that the sale of the subject was an arm's length transaction. The appellants never completed Section IV - Recent Sale Data of the residential appeal form. The appellants submitted copies of the subject's settlement statement, special warranty deed, and MLS listing sheet. However, the listing sheet revealed that the subject was being sold "pre-foreclosure," and the settlement statement disclosed that the seller was a financial institution. In addition, the comparables submitted by the board of review were similar to the subject in age, design, living area and location.

The subject has a final assessment of \$79,798, which reflects a market value of \$896,607 or \$337.20 per square foot of living area, land included, using the 2009 three year average median level of assessments for class 2 property in Cook County of 8.9% as determined by the Illinois Department of Revenue. The subject's assessment reflects a market value that falls below the board of review comparables' sale prices on a per square foot basis.

Based on the evidence contained in the record, the Board finds no change in the 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.



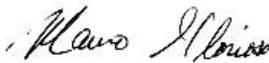
Chairman



Member



Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

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 20, 2015



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 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 the subsequent year 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.

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.