



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

APPELLANT: John and Myriam Bransfield
DOCKET NO.: 10-31601.001-R-1
PARCEL NO.: 14-33-124-025-0000

The parties of record before the Property Tax Appeal Board are John and Myriam Bransfield, the appellants, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 23,250
IMPR.: \$ 84,030
TOTAL: \$107,280

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 2010 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 matter of this appeal is a Class 2-06 residential property as provided by the Cook County Real Property Assessment Classification Ordinance. The subject property consists of a three-story masonry dwelling that was constructed in 1888 and has 3,581 square feet of living area. Features include central air conditioning and a one-car detached garage. The improvements are situated on 3,100 square feet of land area. The subject property is located in North Chicago Township, Cook County, Illinois

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$1,200,000 as of January 1, 2009. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value.

The appellants also submitted the final decision issued by the Cook County Board of Review disclosing the subject's final assessment of \$143,214. The subject's assessment reflects an estimated market value of \$1,601,946 when applying the 2010 three-year average median level of assessment for Class 2 residential property of 8.94% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(2)(A). Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value using a level of assessment of 9%.

The board of review did not submit timely¹ submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated June 4, 2013, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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

The Board finds the only evidence of market value contained in this record is the appraisal submitted by the appellants estimating the subject property had a market value of \$1,200,000 as of January 1, 2009. The subject's assessment reflects a market value of \$1,601,946, which is considerably more than the appraised value as submitted by the appellants. The board of review did not timely submit any evidence in support of the correct assessment of the subject property or refute the value evidence submitted by the appellants. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the

¹ The Cook County Board of Review was notified of this appeal on December 3, 2012 and given 90 days to submit its responsive evidence by March 13, 2013. The Property Tax Appeal Board received the board of review's response to this appeal on May 22 2013, which is 70 days past the due date.

Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). Based on this evidence, the Board finds a reduction in the subject's assessment is warranted. Since market value has been established, the 2010 three-year average median level of assessment for Class 2 residential property of 8.94% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(2)(A).

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.

Donald R. Cuit

Chairman

Tracy A. Huff

Member

Mark Morris

Member

JR

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

A. Proctor

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.