



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

APPELLANT: Michael Hughes
DOCKET NO.: 13-36246.001-R-1
PARCEL NO.: 19-24-203-022-0000

The parties of record before the Property Tax Appeal Board are Michael Hughes, the appellant, by Christopher G. Walsh, Jr., Attorney at Law, in Chicago; 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: \$2,006
IMPR.: \$6,289
TOTAL: \$8,295

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2012 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2013 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 1.5-story masonry dwelling. The building is 89 years old and contains 1,005 square feet of living area. Features include a full basement with finished area and a 2-car garage. The site is 3,087 square feet in size and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from LaSalle Bank Trust, Merrill Lynch 1st Franklin, Mtg Loan Trust for \$31,000 on May 18, 2010. The appellant indicated the sale was advertised but the manner and length of time advertised are marked "unknown". The "Sold By" information is also marked "unknown". The sale was not between family or related corporations. The appellant did not submit a Sales

Contract, Settlement Statement, or Real Estate Transfer Declaration. The property address on the appeal form is different from the appellant's address. The appellant did not submit any comparable sales in the grid analysis.

The appellant submitted a copy of the 2012 Property Tax Appeal Board Final Administrative Decision (Docket #12-22842.001-R-1) in which the total assessment was lowered to \$5,698 reflecting a market value of \$56,980 at the 10% level of assessments for class 2 properties or \$56.70 per square foot of living area including land. Based on this evidence, the appellant requested the 2012 Property Tax Appeal Board decision be rolled over to 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,295. The subject's assessment reflects a market value of \$82,950 or \$82.54 per square foot of living area including land. In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as 1-story masonry dwellings that range in age from 89 to 95 years old and range in size from 1,125 to 1,226 square feet of living area. The comparables feature full basements, one with finished area, and 2-car garages. The comparables sold from January through November 2012 for prices ranging from \$100,000 to \$137,000 or from \$88.89 to \$111.93 per square foot of living area including land.

With respect to the appellant's evidence, the board of review disclosed that "no homeowner exemption has been received by the subject property during the tax year in question." Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 gave little weight to the recent sale of the subject property for several reasons. The sale is somewhat dated, occurring 30 months prior to the subject's assessment date of January 1, 2013. The appellant did not indicate how the sale was advertised, how long it was on the market, or if the sale was through a realtor. Additionally, the appellant did not provide any supporting evidence such as a Sales Contract, Settlement Statement, or Real Estate Transfer Declaration.

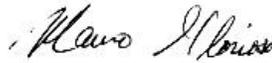
The Board finds the best evidence of market value in the record to be the four comparables submitted by the board of review. They were similar to the subject in age, exterior construction, location, size and most features. These comparables sold for prices ranging from \$100,000 to \$137,000 or from \$88.89 to \$111.93 per square foot of living area including land. The subject's assessment reflects a market value of \$82,950 or \$82.54 per square foot of living area, land included, which is below the range established by the most similar comparables in the record. Based on this evidence, the Board finds no reduction in the subject's assessment is warranted.

With respect to carrying forward the assessment as established by the Property Tax Appeal Board for the prior tax year, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The record further indicates that the subject property is not an owner-occupied dwelling. Therefore, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not apply.

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: February 13, 2019



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

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