



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

APPELLANT: Michael Hughes  
DOCKET NO.: 13-36247.001-R-1  
PARCEL NO.: 24-23-209-066-0000

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 **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:** \$2,976  
**IMPR.:** \$9,133  
**TOTAL:** \$12,109

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 frame dwelling. The building is 84 years old and contains 1,392 square feet of living area. Features include a full unfinished basement, central air conditioning, and a 2-car garage. The site is 3,720 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 partially completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from BMO Harris Bank for \$70,000 on November 9, 2011. 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 Illinois Real Estate Transfer Declaration. The appellant did submit a Real Property Transfer Tax Declaration from the City of Chicago which reaffirmed the purchase price and disclosed the subject was advertised for sale and is the buyer's principal residence.

The appellant submitted a copy of the 2012 Property Tax Appeal Board Final Administrative Decision (Docket #12-22483.001-R-1) in which the total assessment was lowered to \$12,109. The subject's 2012 assessment reflects a market value of \$121,090 at the 10% level of assessment for class 2 properties or \$86.99 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 \$17,217. The subject's assessment reflects a market value of \$172,170 or \$123.69 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 having the same neighborhood code as the subject. They are described as 1 or 1.5-story frame and/or masonry dwellings that range in age from 67 to 92 years old and range in size from 1,213 to 1,385 square feet of living area. The comparables feature full unfinished basements. Two have 2-car garages, two have central air conditioning and one has a fireplace. The comparables sold from November 2011 through May 2013 for prices ranging from \$170,000 to \$405,000 or from \$137.18 to \$294.12 per square foot of living area including land.

With respect to the appellant's evidence, the board of review questions whether the sale was an "arm's length" transaction. The board of review also disclosed the appellant's address is different from the property address on the appeal form, and there appears to be no homeowner exemption applied to the property. The board of review states "it is unclear if the property can be categorized as a residence occupied by the owner."

### **Conclusion of Law**

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 to \$12,109. Prior to the hearing both parties reached an agreement as to the correct assessment of the subject property. The appellant provided evidence in the form of a Real Property Transfer Tax Declaration from the City of Chicago indicating the subject property is the principal residence of the appellant. The Board further finds that 2012 and 2013 are in the same triennial assessment period for Lake Township. Therefore, Section 16-185 of the Property

Tax Code (35 ILCS 200/16-185) shall apply and the 2012 decision issued by the Property Tax Appeal Board (Docket #12-22483.001-R-1) shall be rolled over to 2013.

The appellant also 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, after granting a reduction in the subject's assessment based on the prior year's Property Tax Appeal Board decision, no further reduction in the subject's assessment is warranted.

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

AGENCY

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