



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

APPELLANT: Norval Northcott
DOCKET NO.: 13-36250.001-R-1
PARCEL NO.: 19-13-216-023-0000

The parties of record before the Property Tax Appeal Board are Norval Northcott, 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: \$2,437
IMPR.: \$6,061
TOTAL: \$8,498

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-story masonry dwelling. The building is 90 years old and contains 1,187 square feet of living area. Features include a full unfinished basement, a fireplace and a 2-car garage. The site is 3,750 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 out of foreclosure from Fannie Mae for \$40,000 on September 10, 2010. The appellant indicated the sale was advertised but the manner and length of time advertised were left blank or marked "unknown". The "Sold By" information is also marked "unknown". The sale was not between family or related corporations. The appellant submitted an Illinois

Real Estate Transfer Declaration indicating the property will not be the buyer's principal residence as of September 28, 2010. The property address on the appeal form is different from the appellant's address.

The appellant submitted a copy of the 2012 Property Tax Appeal Board Final Administrative Decision (Docket #12-22495.001-R-1) in which the total assessment was lowered to \$8,498 reflecting a market value of \$84,980 at the 10% level of assessment for class 2 properties or \$71.59 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 \$9,623. The subject's assessment reflects a market value of \$96,230 or \$81.07 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-story masonry dwellings either 89 or 95 years old ranging in size from 1,125 to 1,242 square feet of living area. The comparables feature full basements, one with finished area, and 1.5 or 2-car garages. One comparable features central air conditioning. 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 questions the arm's-length nature of the sale. The board of review also stated the subject "does not receive a homeowner exemption according to the Cook County Assessor's database" and attached "Exhibit A" which clearly shows the subject received a homeowner exemption in 2013 and all subsequent years through 2017. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

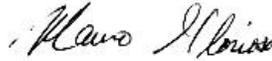
If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 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 \$8,498. The record further indicates that the subject property is an owner-occupied dwelling since it is receiving a homeowner's exemption from the Cook County Assessor's Office. The Board 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 Property Tax Appeal Board Final Administrative Decision (Docket #12-22495.001-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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