



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

APPELLANT: Norval Northcott
DOCKET NO.: 13-36251.001-R-1
PARCEL NO.: 19-13-406-030-0000

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 **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: \$2,437
IMPR.: \$11,103
TOTAL: \$13,540

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 2-story masonry dwelling. The building is 98 years old and contains 2,398 square feet of living area. Features include a full unfinished basement. 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 2-11 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 Federal National Mortgage Association for \$27,500 on February 11, 2010. The appellant did not disclose if the property was advertised and did not indicate if the sale was by owner, through a realtor, at auction or other. The sale was not between family or related corporations. The appellant submitted a Real Estate Transfer

Declaration which indicated the property would not be the buyer's primary residence and indicated the property was advertised. 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 #12-22489.001-R-1) in which the total assessment was lowered to \$11,382 reflecting a market value of \$113,820 at the 10% level of assessment for class 2 properties or \$47.46 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 \$13,540. The subject's assessment reflects a market value of \$135,400 or \$56.46 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 2-story frame or masonry dwellings that range in age from 90 to 99 years old and range in size from 2,290 to 2,464 square feet of living area. Three comparables feature full or partial basements, two with finished area, and one is on a slab foundation. They all feature 1, 1.5 or 2-car garages and one comparable features a fireplace. The comparables sold from May 2010 through September 2011 for prices ranging from \$140,000 to \$228,000 or from \$57.95 to \$96.94 per square foot of living area including land.

With respect to the appellant's "rollover" request, the board of review disclosed that no homeowner exemption had been applied to the property. 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 less weight to the recent sale of the subject property based on its sale date which is 34 months prior to the subject's assessment date of January 1, 2013.

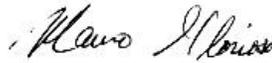
Although board of review comparables #2 and #3 are also somewhat dated, occurring as much as 21 months prior to the subject's assessment date, the Board finds the best evidence of market value in the record to be board of review comparables #2 and #3. The two comparables are similar to the subject in age, style, location, size and some features. The comparables sold for \$140,000 and \$228,000 or for \$57.95 and \$96.94 per square foot of living area including land. The subject's assessment reflects a market value of \$135,400 or \$56.46 per square foot of living area, land included, which is less than the two most similar comparables in the record on both a total market value basis as well as a per square foot basis. 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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