



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

APPELLANT: Lynn Minnici
DOCKET NO.: 15-39876.001-R-1 through 15-39876.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lynn Minnici, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-39876.001-R-1	19-31-102-029-0000	1,568	2,557	\$4,125
15-39876.002-R-1	19-31-102-030-0000	1,568	2,557	\$4,125

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 consists of a one-story dwelling of frame construction that is approximately 65 years old. Features of the home include a crawl space foundation and a two-car garage. The subject's improvement is located on two separate parcels in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal form was marked contention of law as the basis of the appeal. The appellant contends the assessment of the subject property as established by the decision of the

Property Tax Appeal Board for the 2014 tax year should be carried forward to the 2015 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant also submitted a copy of the Board's prior year 2014 decision which lowered the assessment of the subject property to \$8,250 based on the December 18, 2013 sale of the subject property for a price of \$82,500. To further support the arm's length nature of the subject's sale, the appellant submitted a copy of the settlement statement, real estate contract, and Illinois Real Estate Transfer Declaration (PTAX-203). Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,786. The subject's assessment reflects a market value of \$107,860, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing four comparable sales that were located in the same neighborhood code as the subject property. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from April to August 2014 for prices ranging from \$128,000 to \$190,000.

The board of review's evidence included a brief which argued that the subject's December 2013 sale was not an arm's length transaction due to the sale being compulsory.

The appellant submitted rebuttal reiterating the request to have the Board's 2014 decision be rolled over to the 2015 tax year.

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

As an initial matter regarding the appellant's request to have a "rollover" of the Board's 2014 decision, the record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2014 assessment. However, the Board finds that the appellant's attorney failed to disclose whether the subject was owner-occupied or not. Furthermore, the appellant's address on the appeal form was different from that of the subject property, which is one of the requirements for a "rollover" to occur. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted based on the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board finds the best evidence of market value to be the sale of the subject property on December 2013 for a price of \$82,500, even though the sale occurred 13 months prior to the January 1, 2015 assessment date at issue. The appellant provided evidence demonstrating the

sale had the elements of an arm's length transaction. The appellant submitted a copy of the sales contract, settlement statement and the PTAX-203 Illinois Real Estate Transfer Declaration. This evidence disclosed the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised for sale. The Board gave less weight to the board of review's comparable sales, as this evidence does overcome the weight of the subject's arm's-length sale's transaction. Based on the evidence in this record, the Board finds that a 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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