



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

APPELLANT: Charles Givines
DOCKET NO.: 07-29342.001-R-1 through 07-29342.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles Givines, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in Calumet City; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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
07-29342.001-R-1	29-08-205-046-0000	135	879	\$1,014
07-29342.002-R-1	29-08-205-065-0000	176	316	\$492

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements on two PINs. Improvement #1 has PIN 29-08-205-046-0000, and is a 112 year old, one-story, frame dwelling with 792 square feet of living area. Improvement #1 includes one bath, a partial unfinished basement, and a fireplace. Improvement #2 has PIN 29-08-205-065-0000, and is a 13 year old, one-story, frame dwelling with 1,112 square feet of living area. Improvement #2 includes one and one-half baths, and a full unfinished basement. The appellant argued that the market values of the subject properties were not accurately reflected in their assessed values.

In support of this overvaluation argument, the appellant submitted a settlement statement showing that the properties sold together in the same transaction in April 2008 for \$15,000. The settlement statement also states that real estate broker fees were paid. The appellant also submitted a trustee's deed showing that the subjects were conveyed to the appellant in March 2008, and a printout from the Cook County Recorder of Deeds' website showing that the deed was transferred in April 2008 for \$15,000. Based on this evidence, the appellant requested a reduction in the subjects' improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein Improvement #1's total assessment of \$4,313 was disclosed. Improvement #2's total assessment was disclosed to be \$8,892. Combined, these assessments yield a market value of \$131,524 for the subject, using the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04%. This market value equates to \$68.72 per square foot of living area for the subject.

In support of Improvement #1's assessment, the board of review submitted descriptions and assessment information for four properties, which are described as one-story, frame, single-family dwellings, which range in age from 92 to 97 years old, and contain from 734 to 864 square feet of living area. All of the dwellings have one bath. Additionally, the dwellings have either a full unfinished basement, a full basement with a formal recreation room, or a partial basement with a formal recreation room. Two of the dwellings also have air conditioning, and all of the properties have a garage, ranging from a one-car to a two-car garage. These properties have improvement assessments ranging from \$3.70 to \$5.02 per square foot of living area. The board of review also stated that Comparable #2 sold in February 2007 for \$48,000, or \$59.26 per square foot of living area. The board of review did not submit any evidence to support its assessment for Improvement #2.

The board of review also submitted a list of sales of properties located within the subjects' neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for twenty properties. No other information was given regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The Board finds the best evidence of the subject's market value is the sale of the subject in April 2008 for \$15,000. The sale was within 16 months of the 2007 assessment date, and broker fees

were paid, which indicates that the sale was an arm's-length transaction. The Board gives the board of review's evidence little weight, as it was unadjusted raw sales data.

Based on this record the Board finds that the subject properties had a market value of \$15,000 for tax year 2007. Since market value has been determined, the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04% shall apply. In applying this level of assessment to the subject, the total assessed value is \$1,506 while the subject's current total assessed value is above this amount. Therefore, the Board finds that a reduction 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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: November 30, 2012



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 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 the subsequent year 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.

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.