



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

APPELLANT: Robin O'Harrow  
DOCKET NO.: 07-30392.001-R-1 through 07-30392.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robin O'Harrow, the appellant, by attorney Timothy C. Jacobs of Gary H. Smith PC in Chicago; 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    |
|------------------|--------------------|-------|---------|----------|
| 07-30392.001-R-1 | 03-30-118-017-0000 | 8,140 | 28,727  | \$36,867 |
| 07-30392.002-R-1 | 03-30-118-018-0000 | 9,460 | 25,961  | \$35,421 |

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story, two apartment unit building of masonry construction containing 5,853 square feet of living area. The dwelling is 38 years old. Features of the building include a full unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property with an effective date of July 9, 2007. The appraiser used two of the three traditional approaches in estimating a market value for the subject of \$720,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$102,410 was disclosed. The subject's assessment reflects a market value of \$1,020,020 using the 2007 three year average median level of assessment of 10.04% as determined by the Illinois Department of Revenue. To demonstrate the subject was correctly assessed, the board of review presented descriptions and assessment information on six comparable properties consisting of two-story, masonry dwellings that are 9 to 51 years old. The buildings range in size from 2,046 to 3,720 square feet of living area. Five comparables have a full basement of which three basements are

finished. One comparable has a partial finished basement. These properties have improvement assessments ranging from \$14.24 to \$18.14 per square foot of living area. The board of review also submitted 20 sales to support the subject's market value. However, detailed descriptive information was not included for these sales and 16 of the sales were not recent sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). 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. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is warranted.

The Board gives less weight to the 20 sales submitted by the board of review to support market value. The Board finds the best evidence of market value in the record was the appraisal of the subject property submitted by the appellant. Using two of the three traditional approaches to value the appraiser estimated the subject had a market value of \$720,000 as of July 9, 2007. The appraisal reflects a market value less than the market value reflected by the subject's assessment. The Board finds the board of review submitted equity comparables but did not address or refute the appellant's market value argument.

Based on this record, the Property Tax Appeal Board finds that the subject property had a market value of \$720,000 as of July 9, 2007. Since the market value of the subject has been established, the 2007 three-year median level of assessment as established by the Illinois Department of Revenue for County Class 2, residential property of 10.04% shall 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: March 18, 2011

*Allen Castrovillari*

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.