



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

APPELLANT: David Smith  
DOCKET NO.: 08-23567.001-R-1  
PARCEL NO.: 28-23-406-031-0000

The parties of record before the Property Tax Appeal Board are David Smith, the appellant, by attorney Patrick J. Hanlon, of Ungaretti & Harris LLP 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:

**LAND:** \$1,915  
**IMPR:** \$6,085  
**TOTAL:** \$8,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of frame construction containing 1,220 square feet of living area. The dwelling is 52 years old and has a slab foundation. Features of the home include a fireplace. The property has a 7,980 square foot site and is located in Markham, Bremen Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales described as 1-story dwellings of frame or frame and masonry construction that range in size from 1,020 to 1,298 square feet of living area. The dwellings range in age from 51 to 54 years. Each comparable has the same neighborhood code as the subject property. The comparables have slab or crawl-space foundations. Two feature 1 or 2-car garages. The comparables have sites ranging in size from 7,980 to 9,975 square feet of land area. The comparables sold from June to December 2008 for prices ranging from \$51,000 to \$81,500 or from \$39.29 to \$76.88 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$8,000 which reflects a market value of \$83,333 or \$68.31 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$10,759 was disclosed. The subject's assessment reflects a market value of \$112,073 or \$91.86 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.6% as determined by the Illinois Department of Revenue. The board of review presented information on three equity comparables and one comparable sale. The comparable that sold is improved with a 1-story dwelling of frame construction containing 1,200 square feet of living area. The dwelling is 54 years old and has the same neighborhood code as the subject property. The comparable has a slab foundation and features a 1-car garage. The comparable has a site containing 7,980 square feet of land area. The comparable sold in January 2006 for \$95,000 or for \$79.17 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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.

The Board finds the parties submitted four sales for consideration. The Board further finds the board of review submitted three equity comparables which do not address the overvaluation argument presented by the appellant. In addition, the Board gave less weight to the sale submitted by the board of review. The sale occurred more than 24 months prior to the subject's January 1, 2008 assessment date. This sale would not be probative of the subject's market value as of the subject's January 1, 2008 assessment date.

The Board finds the appellant's comparables are most similar to the subject in location, size, style, exterior construction, features, age and land area and sold most proximate in time to the assessment date at issue. Due to the similarities to the subject and dates of sale, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$51,000 to \$81,500 or from \$39.29 to \$76.88 per

square foot of living area, including land. The subject's assessment reflects a market value of \$91.86 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After making adjustments to the comparables for differences when compared to the subject, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: July 19, 2013

*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.