



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

APPELLANT: Natasa Glamoclija
DOCKET NO.: 08-24682.001-R-1
PARCEL NO.: 15-34-303-031-0000

The parties of record before the Property Tax Appeal Board are Natasa Glamoclija, the appellant; 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: \$6,300
IMPR.: \$10,600
TOTAL: \$16,900**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,368 square feet of living area.¹ The dwelling is 54 years old. Features include a slab foundation, central air conditioning and a one and one-half car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant also contested the land assessment; however, no land sale analysis was submitted with the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of four suggested comparable sales, a comparable market analysis and a list of foreclosure properties in Brookfield. The comparable sales consist of one-story masonry or frame and masonry dwellings that range in age from 42 to 58 years. The dwellings range in size from 876 to 1,430 square feet of living area. One comparable is on a slab foundation, one comparable is on a crawl-space foundation and two comparables have full finished basements. Other features include central air conditioning and two or two and one-half car garages. The comparables sold from April 2009 to July 2009 for prices ranging from \$123,900 to \$157,000 or from \$98.41 to \$142.69 per square foot of living area

¹ The appellant reports the subject improvement as having 5 rooms, while the board of review reports the subject improvement as having 6 rooms.

including land. These same comparables had improvement assessments ranging from \$14.91 to \$24.03 per square foot of living area.

The appellant, who is a real estate broker with Century 21, also presented a comparable market analysis which included 5 offerings, 1 recently sold property not used in the comparable grid and 2 pending sales. In addition, the appellant submitted a foreclosure activity list of 114 properties located in Brookfield. The appellant's appeal also disclosed that the subject property was purchased in September 2003 for \$187,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$16,900.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$24,685 was disclosed. The subject's assessment reflects an estimated market value of \$257,135 or \$187.96 per square foot of living area including land using the Cook County 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)). The subject has an improvement assessment of \$18,385 or \$13.44 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties to demonstrate the subject property is uniformly assessed. The record also indicates two of the comparables sold in December 2006 and May 2007. These comparables had sale prices of \$290,000 and \$300,000 or \$211.71 and \$214.81 per square foot of living area including land. These comparables consists of one-story dwellings of frame and masonry construction containing either 1,350 or 1,417 square feet of living area. The dwellings are 54 or 56 years old. Features include full or partial finished basements, a fireplace and two-car garages. One of the comparables has central air conditioning. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted new information on eight sales not included in the original appeal.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the eight new comparables submitted by the appellant in conjunction with the rebuttal argument.

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 argued 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, 331Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds both parties submitted a total of six comparable sales, as well as a comparable market analysis and a foreclosure list from the appellant. The Board gave less weight to the board of review's sales comparables due to their dissimilar foundation type and features when compared to the subject property. The Board gave less weight to the appellant's sale comparables #3 and #4, as well as the additional sale, three of the offerings and both pending sales within the market analysis, due to their dissimilar foundation type and or features when compared to the subject property. Furthermore, the Board gave no weight to the appellant's foreclosure list due to the lack of features to compare to the subject property and the subject's 2003 sale due to the length of time from the January 1, 2008 assessment date. The remaining four comparable offerings from the appellant's market analysis have asking prices between \$179,900 and \$199,900. The remaining two sale comparables had sale dates of April and May 2009 and sale prices of \$157,000 and \$123,900 respectively. The subject's assessment reflects an estimated market value of \$257,135, which is higher than the range of best comparables contained in the record. Based on the evidence in the record, the Board finds the appellant's request for a total assessment reduction to \$16,900 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Shawn R. Lerbis

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: July 22, 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.