



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

APPELLANT: Sabrina Briggs  
DOCKET NO.: 08-25948.001-R-1  
PARCEL NO.: 04-25-100-133-0000

The parties of record before the Property Tax Appeal Board are Sabrina Briggs, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$ 25,591  
**IMPR.:** \$ 241,719  
**TOTAL:** \$ 267,310

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 37,634 square feet of land that is improved with a two year old, two-story, masonry, single-family dwelling. The subject's improvement size is 8,060 square feet of living area. The appellant, via counsel, argued that the subject's market value was excessive based on recent construction costs.

In support of this overvaluation argument, the appellant submitted a construction cost estimate dated September 15, 2004 and signed by Ali Sajadi of A and S Construction in the amount of \$1,048,600. Additionally, the appellant enclosed a partial settlement statement dated January 6, 2004 indicating the subject land was purchased for \$668,750. A copy of a Certificate of Occupancy issued by the Village of Glenview, dated October 5, 2007, was also submitted as evidence. The appellant failed to complete Section VI, Recent Construction Information, on the petition and failed to submit a contractor's affidavit indicating the final total costs of construction. Based on this evidence, the appellant argued the market value should not exceed \$1,717,350 and requested the subject's assessment be reduced to reflect the subject's construction costs plus the cost of purchasing the land.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$241,719 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from one to ten years; in size from 5,441 to 7,118 square feet of living area; and in improvement assessments from \$31.82 to \$38.09 per square foot of living area. The comparables also have several amenities. In addition, the board noted the sale of comparable #1 in April 2006 for \$2,850,000, or \$440.09 per square foot, including land, as well as the sale of comparable #2 in October 2005 for \$2,700,000, or \$379.32 per square foot, including land. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant argued that the board of review failed to address their market value argument.

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 finds that the appellant has not met this burden.

In determining the fair market value of the subject property, the Board finds that the construction costs as submitted by the appellant and the partial settlement statement are too far removed from the subject's lien date of January 1, 2008 to establish a current market value for the subject property. Moreover, the appellant failed to complete Section VI of their appeal petition and failed to include the final construction costs for the subject's improvement, as only an estimate was provided. Therefore, the Board finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction is not 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.

*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: September 20, 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.