



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

APPELLANT: Toni Glinsey  
DOCKET NO.: 08-29642.001-R-1  
PARCEL NO.: 28-33-210-011-0000

The parties of record before the Property Tax Appeal Board are Toni Glinsey, the appellant(s); 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:** \$ 5,934  
**IMPR.:** \$ 5,586  
**TOTAL:** \$11,520

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 7,808 square feet of land and is improved with a seven year old, two-story, frame dwelling with 2,413 square feet of living area. The subject includes two and one-half baths, a full, unfinished basement, air conditioning, and a two-car garage.

The appellant argued that the market value of the subject property is not accurately reflected in its assessed value. The appellant argued that the both subject's land assessment and the improvement assessment were overvalued. In support of this overvaluation argument, the appellant submitted descriptions and sales information on four properties suggested as comparable and located within two blocks of the subject. The properties are described as two-story, frame or frame and masonry dwellings, ranging in age from four to seven years old, and in size from 2,413 to 3,778 square feet of living area. The dwellings have two and one-half baths, air conditioning, and a two-car or three-car garage. Three of the dwellings also have a fireplace. These properties sold between February 2009 and July 2009 for prices ranging from \$120,000 to \$195,000, or from \$39.70 to \$60.24 per square foot of living area, after recalculating the mathematical errors on the appellant's pleadings. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$24,031 was disclosed. This assessment yields a market value of \$250,323 for the subject, using the Illinois Department of Revenue's 2008 three-year median level of assessment for class 2 property of 9.60%. This market value equates to \$103.74 per square foot of living area for the subject.

In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within two blocks of the subject. These properties are described as two-story, frame dwellings, which are all seven years old, and contain 2,413 square feet of living area. The dwellings all have two and one-half baths, a full, unfinished basement, and air conditioning. These properties have improvement assessments ranging from \$8.36 to \$9.82 per square foot of living area. The board of review did not submit any sales information for these dwellings.

The board of review also submitted a list of sales of properties located within the subject's 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 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2d 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 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The Board finds comparables #1, #2, and #4 submitted by the appellant to be most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties sold between February 2009 and July 2009 for prices ranging from \$120,000 to \$195,000, or from \$39.70 to \$60.24 per square foot of living area. In contrast, the subject's market value as established by the board of review is \$103.74 per square foot of living area.

This value is above the range established by the most similar comparable properties.

Based on this record, the Board finds that the subject property had a market value of \$120,000 for the 2008 assessment year. Since market value has been determined, the 2008 three-year median level of assessment for class 2 property as established by the Illinois Department of Revenue of 9.60% shall apply, resulting in a total assessment of \$11,520. In applying this level of assessment to the subject, the total assessed value is above this amount, and a reduction is warranted.

The appellant also asked for a reduction in the subject's land assessment. In regards to this argument, the Board finds that the subject's land is assessed properly when compared to the most similar properties. Therefore, a reduction is not warranted for the subject's land assessment.

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: April 20, 2012

*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.