



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

APPELLANT: Charles Givines  
DOCKET NO.: 08-30937.001-R-1 through 08-30937.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles Givines, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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  |
|------------------|--------------------|------|---------|--------|
| 08-30937.001-R-1 | 29-08-205-046-0000 | 132  | 729     | \$ 861 |
| 08-30937.002-R-1 | 29-08-205-065-0000 | 197  | 382     | \$ 579 |

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 9,204 square feet of land, which is improved with two improvements. Improvement #1 has property index number 29-08-205-046-0000, and is described as a 16 year old, one-story, frame, single-family dwelling. Improvement #1's improvement size is 1,122 square feet of living area, and its total assessment is \$9,625. Improvement #2 has property index number 29-08-205-065-0000, and is described as a 115 year old, one-story, frame, single-family dwelling. Improvement #1's improvement size is 792 square feet of living area, and its total assessment is \$6,474. Combined, the two subject's have a total assessment of \$16,099, which equates to a market value of \$167,698 after applying the 2008 Illinois Department of Revenue three year median level of assessment for Class 2 property of 9.60%. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted evidence showing that the subjects sold together in April 2008 for \$15,000. This evidence included a settlement statement. Furthermore, the appellant's pleadings state that the sale was not between related parties, that the subject was advertised for sale on the open market, that the parties used a real estate

broker, and that the sale was not pursuant to a foreclosure or a short sale. Additionally, the appellant submitted a Final Administrative Decision from the Property Tax Appeal Board (the "Board"), which granted the subjects a reduction for tax year 2007 based on the April 2008 sales price. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subjects' total assessment of \$15,103 was disclosed. In support of Improvement #1's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to Improvement #1. The comparables are described as one-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 49 to 51 years; in size from 1,088 to 1,157 square feet of living area; and in improvement assessments from \$6.24 to \$6.87 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that the subject sold in April Year for \$15,000, or \$13.37 per square foot of living area, including land; Comparable #1 sold in March 2007 for \$138,000, or \$125.91 per square foot of living area, including land; Comparable #2 sold in June 2007 for \$130,000, or \$112.36 per square foot of living area, including land; Comparable #3 sold in February 2007 for \$120,000, or \$110.29 per square foot of living area, including land; and that Comparable #4 sold in September 2007 for \$103,000, or \$93.64 per square foot of living area, including land.

In support of Improvement #2's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to Improvement #2. The comparables are described as one-story or one and one-half-story, frame or masonry, single-family dwellings. Additionally, the comparables range: in age from 51 to 96 years; in size from 720 to 965 square feet of living area; and in improvement assessments from \$5.08 to \$6.51 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that Comparable #1 sold in January 2007 for \$107,000, or \$121.59 per square foot of living area, including land; Comparable #2 sold in January 2007 for \$121,000, or \$125.39 per square foot of living area, including land; Comparable #3 sold in April 2007 for \$76,707, or \$106.54 per square foot of living area, including land; and that Comparable #4 sold in September 2008 for \$155,000, or \$214.38 per square foot of living area, including land.

The board of review also submitted a memorandum stating that a "rollover" under 35 ILCS 200/16-185 would be inappropriate in this appeal, because there was an intervening reassessment period between the previous appeal, and the instant appeal. Based on this evidence, the board of review requested confirmation of the subjects' assessments.

After reviewing the record and considering the evidence, 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). "[A] contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value, (citations) but would be practically conclusive on the issue of whether an assessment was at full value." People ex rel. Korzen v. Belt Ry. Co. of Chi., 37 Ill. 2d 158, 161 (1967). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the undisputed sale of the subjects in April 2008 for \$15,000. The sale is within four months of the 2008 lien date, and the appellant's pleadings support the arm's-length nature of the transaction because the buyer and seller are not related, the subject was advertised for sale on the open market, real estate brokers were used, and the sale was not pursuant to a foreclosure or a short sale. The Board gives little weight to the board of review's evidence as it was raw sales data that did not make any adjustments for age, exterior construction, improvement size, improvement type, location, or market conditions.

Therefore, the Board finds the subject had a market value of \$15,000 for the 2008 assessment year. Since the market value of this parcel has been established, the 2008 Illinois Department of Revenue three year median level of assessment for Class 2 property of 9.60% will apply. 86 Ill. Admin. Code § 1910.50(c)(2)(A). In applying this level of assessment to the subject, the total assessed value is \$1,440, while the subject's current total assessed value is above this amount. Therefore, the Board finds that a reduction 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.



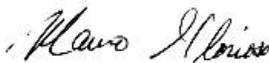
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Chairman



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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: October 18, 2013



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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.