



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

APPELLANT: Leslie Logan  
DOCKET NO.: 09-24643.001-R-1  
PARCEL NO.: 03-04-307-032-0000

The parties of record before the Property Tax Appeal Board are Leslie Logan, 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:** \$ 5,129  
**IMPR:** \$ 13,116  
**TOTAL:** \$ 18,245

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a multi-level, single-family dwelling of frame construction containing 1,008 square feet of living area. The dwelling is 47 years old. Features of the home include a partial finished basement, central air conditioning and a two-car garage. The dwelling is situated on a 10,258 square foot lot located in Wheeling Township, Cook County.

The appellant, Leslie Logan, appeared before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment.

In support of the market value argument, the appellant submitted photographs and descriptive data on four properties suggested as comparable to the subject. They consist of multi-level, single-family, frame dwellings that range in age from 41 to 47 years old. The comparable dwellings range in size from 1,008 to 1,316 square feet of living area. The comparables are located within a one-mile distance of the subject property. One property has central air conditioning. These properties have a one-car garage or a two and one-half car garage. They sold from November 2009 to August 2010 for prices ranging from \$205,000 to \$255,000 or from \$176.42 to \$228.18 per square foot, including land, respectively.

At hearing, the appellant stated the actual market value of the subject property is declining. The appellant contends that sales comparables are increasingly hard to find because homes are not selling, except foreclosures and short sales. The appellant gave an example of her neighbor's home, an identical home to the subject on a smaller lot, which was purchased for \$273,000 in 2004 and sold for \$200,000 in 2010. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$27,446. The assessment reflects a total market value of \$308,382 or \$305.94 per square foot for the subject, when the 2009 Illinois Department of Revenue's three-year median level of assessments of 8.90% for Class 2 property, such as the subject, is applied. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with multi-level, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 847 to 1,097 square feet of living area and range in age from 41 to 68 years old. The properties have a partial unfinished basement, a partial finished basement or a full finished basement. Two properties have a fireplace and one property has central air conditioning. These properties have a one-car, two-car or two and one-half car garage. The improvement assessments range from \$23.76 to \$29.67 per square foot of living area. Comparable #1 sold in December 2008 for \$218,000 or \$257.38 per square foot, including land.

At the hearing, the board's representative stated that the board's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on this analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence presented, the Board finds a reduction is warranted.

In this appeal, the PTAB was provided with sales information by both parties. The appellant provided four sales comparables while the board of review provided one comparable sale. The Board gives little weight to the appellant's comparable sale #1 due to the improvement's larger size. The PTAB finds the appellant's sale comparables #2, #3 and #4 and the board of review's sales comparable #1 are most similar to the subject in location, style, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between December 2008 to August 2010 for prices ranging from \$205,000 to \$230,000 or from \$176.42 to \$228.18 per square foot of living area, including land.

Therefore, the PTAB finds that the subject property had a market value \$205,000 for the 2009 assessment year. Since the market value of the subject has been established, the 2009 Department of Revenue median level of assessments for Cook County Class 2 property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$18,245 while the subject's current total assessed value is above this amount at \$27,446. Therefore, the PTAB 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*JR*

Acting 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: December 23, 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.