



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

APPELLANT: Charlotte LeBeav  
DOCKET NO.: 09-25776.001-R-1  
PARCEL NO.: 13-14-102-022-0000

The parties of record before the Property Tax Appeal Board are Charlotte LeBeav, the appellant(s); 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:** \$ 5,000  
**IMPR.:** \$ 19,558  
**TOTAL:** \$ 24,558

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,125 square feet of land improved with a two-story, frame, multi-family dwelling, which is not owner-occupied. The improvement contains a full basement and two apartments, therein.

The appellant raised two arguments: that the improvement's size proffered by the county is inaccurate; and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

As to the subject improvement's size, the appellant submitted descriptive data reflecting 1,648 square feet of living area. In contrast, the board of review submitted a copy of a property characteristic printout reflecting 2,200 square feet of living area.

As to the market value argument, the appellant submitted descriptive data on three suggested comparables. The properties were improved with a two-story or two and one half-story, multi-family dwelling with frame exterior construction. They range: in

age from 97 to 105 years; in bathrooms from two to two and one half-baths; in improvement assessment from \$32.00 to \$38.57. The appellant's pleadings include an MLS printout reflecting that comparable #2 sold on June 8, 2010 for \$155,000 and that comparables # 1 and #3 are currently listed for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed as \$24,558. This assessment reflected a total market value of \$275,933 or \$125.42 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property, as is the subject property.

Furthermore, the board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a two-story, frame, multi-family dwelling. The improvements ranged: in age from 84 to 98 years; in size from 2,132 to 2,720 square feet of living area; and in improvement assessment from \$10.88 to \$11.75 per square foot of living area. Based upon this analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the issue of the subject's size, the Board finds that the best evidence was submitted by the board of review via the property characteristic printout. Therefore, the Board finds that the subject's improvement contains 2,200 square feet of living area.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. 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. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board finds that the appellant has not met the burden of demonstrating that the subject is overvalued and that a reduction is not warranted.

The Board finds that the appellant failed to submit sufficient market data to support the overvaluation argument. The appellant submitted descriptive data of comparables and an MLS printout reflecting comparable sales. The Board also finds that the appellant failed to proffer any evidence indicating that one sale comparable was an arm's length transaction or that there were sales comparables located within the subject's area which confirmed the validity of the solitary sale comparable.

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Therefore, the Board finds that the appellant has not adequately demonstrated that the subject was overvalued and 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

*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: May 18, 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.