



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

APPELLANT: David Roberts
DOCKET NO.: 09-29099.001-R-1
PARCEL NO.: 25-06-105-019-0000

The parties of record before the Property Tax Appeal Board are David Roberts, 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: \$ 38,786
IMPR.: \$ 68,713
TOTAL: \$ 107,499

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story, single-family dwelling of masonry construction with 7,470 square feet of living area and a second improvement consisting of a two-story, coach/garage house of masonry construction with 737 square feet of living area. The two dwellings were constructed in 1932.

The property has a 35,260 square foot site and is located in Chicago, Lake Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables for both improvements totaling 8,207 square feet of living area. In addition, the appellant submitted a survey of the subject.

The appellant's appeal is also based on overvaluation. In support of this argument, the appellant submitted real estate printouts regarding three listings which never closed due to expiration or cancellation of listing. Lastly, the appellant's petition includes the three comparables sales. The only information regarding the three comparables sales submitted is the sale date and sale price. Lastly, the appellant's brief states that the subject was purchased in June 2009 for \$1,075,000. No further evidence was submitted regarding sale of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,499. The subject property has total improvement assessment of \$68,713 or \$8.37 per square foot of living area. Improvement #1 has an improvement assessment of \$58,883 or \$7.88 per square foot of living area. Improvement #2 has an improvement assessment of \$9,830 or \$13.34 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for each improvement.

In rebuttal, the appellant stated that the subject's improvement #2 is not habitable and simply used as a garage. In addition, the appellant argues that similar garage/coach houses are not separately classified from the adjacent improvement and in support, submitted four additional comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

Lastly, the appellant submitted additional evidence that was not timely and therefore, cannot be considered by the Board.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant did not submit evidence that improvement #2 is improperly classified as 2-05 property. The appellant merely stated that it is uninhabitable and that similar structures in the subject's neighborhood are not similarly classified. However, no evidence was submitted to dispute that the subject itself does not meet the criteria or definition of a 2-05 property which is a two or more story residence, over 62 years of age up to 2,200 square feet. Therefore, the Board finds that a change in the subject's classification is not justified.

The Board finds that none of the appellant's and the board of review's comparables are similar to the subject's improvement #1. The appellant's properties are not similar in location and the board of review's properties are not similar in size. For example, the subject's improvement #1 contains 7,470 total square feet of living area whereas the board of review's properties contain between 5,096 and 5,190 square feet of living area. In addition, the appellant's properties are located between 1.3 and 1.87 miles from the subject. Therefore, the Board finds this argument unpersuasive and a reduction in the subject's assessment is not warranted.

Regarding improvement #2, no properties were submitted by the appellant.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale,

comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant did not provide evidence that the purchase of the subject in June 2009 for \$1,075,000 had the elements of an arm's length transaction. The appellant failed to execute Section IV -Recent Sale Data of the appeal form and no evidence was given as to the details of the sale which would confirm the arm's length nature of the transaction. For example, the appellant did not provide any information as to whether the parties were related, realtors were involved, whether the property was advertised for sale or if the sale was pursuant to a short sale or foreclosure. Without any of this sale information, the Board cannot confirm the arm's length nature of the transaction. Furthermore, the additional sale comparables submitted by the appellant were merely listings and not closed transactions. Therefore, a reduction based on the appellant's market value argument 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.

Chairman

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.