



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

APPELLANT: Kyla Muhammad
DOCKET NO.: 09-30662.001-R-1
PARCEL NO.: 06-06-103-012-0000

The parties of record before the Property Tax Appeal Board are Kyla Muhammad, 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: \$ 2,070
IMPR.: \$ 10,835
TOTAL: \$ 12,905

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,900 square foot parcel of land improved with a 67 year old, two-story, frame, single-family dwelling. The improvement contains 1,408 square feet of living area. Amenities include four bedrooms, two full baths, a full basement with formal recreational room and a detached two car garage. The subject is classified as a class 2-05 single-family dwelling as defined by Cook County's Real Property Assessment Classification Ordinance.

The appellant argued that the subject's market value is not accurately reflected in its assessment as the basis of this appeal.

In support of the market value argument, the appellant indicated on her grid sheet that the subject property was purchased in June 2008 for \$145,000. The appellant also submitted descriptive and assessment data on eight suggested sales comparables, plus one property that was listed for sale then taken off the market. They are located within two and one-quarter miles of the subject property, six of which are located in Cook county while the

remaining three properties are located in Kane county. The dwellings located in Cook county are either class 2-02, class 2-03, class 2-07 or class 2-78 single-family dwellings, as defined by Cook County's Real Property Assessment Classification Ordinance. The properties are improved with a one or two-story, frame or masonry and frame, single-family dwelling. They range: in age from sixteen to seventy years; in size from 744 to 2,063 square feet of living area; and in improvement assessment from \$9.31 to \$54.83 per square foot. These properties sold from October 2008 to September 2010 for prices that ranged from \$90,000 to \$203,000 or from \$65.60 to \$157.93 per square foot of living area, including land. The appellant also attached a narrative explaining each sale, colored photographs of the subject property and suggested comparables, and the multiple listing service printout for each of the comparables. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$19,122. This assessment reflects a total market value of \$214,854 or \$152.60 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.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within the subject's neighborhood, one of which is located within one-quarter mile of the subject. The properties are improved with a two-story, frame or frame and masonry, single-family dwelling with one full bath, three bedrooms, a full finished or unfinished basement, one fireplace for two of the comparables and one to two and one-half car garage area for three of the comparables. They range in improvement assessment from \$12.92 to \$17.38 per square foot. The board of review's evidence included the sale of the subject property in June 2008 for \$145,000 as well as the November 2008 sale of comparable #1 for \$164,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated her original argument that the subject property's market value was too high and that the board of review's comparables were not good comparable properties. She also included a multiple listing service printout indicating that the board's suggested comparable #4 had since sold for \$100,837 in November 2009.

After considering the arguments as well as reviewing 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 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the sale of the subject property in June 2008 for \$145,000. The board of review also evidenced the subject's sale on its grid sheet and sales print-out and pro-offered no evidence to rebut the arm's-length nature of this transaction. The Board gives little weight to the appellant's sales comparables as they vary in county, class, age and improvement size from the subject. Additionally, the Board gives little weight to the board's equity comparables as they do not address the appellant's market value argument.

Therefore, the Board finds that the subject property had a market value of \$145,000 for the 2009 assessment year. Since the market value of the subject has been established, the Illinois Department of Revenue 2009 three year median level of assessment for Cook County Class 2 property of 8.9% will apply. In applying this level of assessment to the subject, the total assessed value is \$12,900. Accordingly, the Board finds that the appellant has met its burden by a preponderance of the evidence and that the subject does warrant a reduction based upon the market data submitted into evidence.

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: June 22, 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.