



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

APPELLANT: Susan LeBeau
DOCKET NO.: 09-31232.001-R-1
PARCEL NO.: 24-18-411-043-0000

The parties of record before the Property Tax Appeal Board are Susan LeBeau, 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: \$ 2,812
IMPR.: \$18,640
TOTAL: \$21,452

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 7,500 square feet of land and is improved with a 21 year old, one and one-half-story, frame and masonry dwelling with 1,165 square feet of living area. The subject includes one and one-half baths, a partial basement with a formal recreation room, air conditioning, and a two-car garage.

The appellant argued that the market value of the subject property is not accurately reflected in its assessed value. In support of this overvaluation argument, the appellant submitted printouts from the Cook County Assessor's website describing the subject and the subject's appeal history. The appellant also submitted a chart from zillow.com. The chart does not have a title. The appellant also submitted a letter stating that 45.0% of home sales in the subject's area are foreclosures, and that the appellant "would be lucky to get \$150,000.00" for the subject if she tried to sell it. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$21,452 was disclosed. This assessment yields a market value of \$241,034 for the subject, using the 2009 Illinois Department of Revenue three-year median level of assessment for class 2 property of

8.90%. This market value equates to \$206.90 per square foot of living area for the subject.

In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within the subject's neighborhood. These properties are described as one and one-half-story, frame and masonry dwellings, which are from 25 to 31 years old, and contain from 1,172 to 1,353 square feet of living area. The dwellings have from one and one-half to two and one-half baths, and either a two-car or a two and one-half-car garage. All of the dwellings contain a partial basement with a formal recreation room. Also, one of the dwellings has a fireplace, and one has air conditioning. These properties have improvement assessments ranging from \$17.95 to 19.47 per square foot of living area.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for twenty properties, including that sale of the subject in July 2008. No other information was given regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

After reviewing the record 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 overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2d 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. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued. The only evidence submitted by the appellant to support the overvaluation argument was chart from zillow.com. The chart did not describe the data it was presenting because it was untitled. Additionally, it did not state the source of the data. Therefore, it is unclear whether this chart shows the sales of properties in the subject's neighborhood, or another location. This chart alone is not enough to show that the subject is overvalued. Additionally, the fact that there are many foreclosures in the area does not necessarily show that the subject is overvalued. Finally, the appellant gave no basis for determining that the subject could only sell for \$150,000 on the open market. Therefore, the Board finds that the subject is not overvalued, and that a reduction 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.



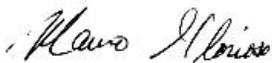
Chairman



Member



Member



Member



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



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.