



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

APPELLANT: James Gornick
DOCKET NO.: 09-32855.001-R-1 through 09-32855.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Gornick, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-32855.001-R-1	30-08-115-005-0000	1,014	7,884	\$8,898
09-32855.002-R-1	30-08-115-006-0000	1,026	7,884	\$8,910

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 split level dwelling of frame construction with 1,672 square feet of living area. The dwelling was constructed in 2006. Features of the home include a

partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,690 square foot site and is located in Thornton Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted a recorder of deeds web site printout and a settlement statement that each indicates the subject property was purchased on March 30, 2009 for a price of \$110,000. The seller is Deutsche Bank National Trust Company, as trustee. The settlement statement has line items indicating that the transfer of the subject involved the payment of the subject's 2007, 2008 and 2009 tax bills. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. The appellant also submitted three market analyses. The first market analysis listed the sale prices for eight 2010 sales. The sale prices ranged from \$109,900 to \$169,900. The other market analyses listed pending sales and homes listed for sale. The sales summaries listed the comparables' minimum and maximum square footage. The sales summaries did not list each property's square footage of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,808. The subject's assessment reflects a market value of \$200,090 or \$119.67 per square foot of living area, land included, when using the 2009 three year average median level of assessments for class 2 property of 8.90% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. Comparable #1 sold in October 2006 for \$194,000 or \$116.03 per square foot of living area. Comparable #2 sold in December 2006 for \$262,000 or \$156.70 per square foot of living area.

In written rebuttal, the appellant's attorney stated that the board of review's evidence should not be considered as the comparables are unadjusted and do not contain substantive descriptions or information regarding the arm's-length nature of the sales. The appellant's attorney also stated that the board's comparables are not close in proximity to the subject nor do they have sale dates close to the year in question. Lastly, the

appellant's attorney stated the board's evidence has not been verified or warranted.

Conclusion of Law

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 gave little weight to the subject's sale due to the fact that appellant's settlement statement indicates the seller is a bank, as trustee, and line items were deducted for the payment of the subject's 2007 and 2008 tax bills. These factors call into question whether sale was from a willing seller.

The Board notes that the subject's assessment reflects a market value of \$19.67 per square foot of building area, including land. This amount is supported by the board of review comparables which range from \$116.03 to \$156.70 per square foot of living area. The Board is not able to rely on the appellant's sale comparables as the appellant did not list the square footage of living area of each of the comparables. The Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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.