



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

APPELLANT: Aimee Harris-Newon  
DOCKET NO.: 09-32969.001-R-1 through 09-32969.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Aimee Harris-Newon, the appellant, by attorney Timothy C. Jacobs of Gary H. Smith PC in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-32969.001-R-1	30-17-208-020-0000	930	2,054	\$2,984
09-32969.002-R-1	30-17-208-021-0000	852	614	\$1,466

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels that total 6,250 square feet of land area. One of the parcels is improved with a one and one-half story dwelling of frame construction, and the other parcel is improved with a two-car detached garage. The dwelling is approximately 97 years old and contains approximately 920 square feet of living area with a partial unfinished basement. The subject property is located in Calumet City, Thornton Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$50,000 as of August 14, 2009. The appraisal was prepared by Andrew Norak, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

Under the sales comparison approach the appraiser provided information on six comparable properties. The comparables have frame dwellings that are described as being either bungalow or ranch in design. The dwellings range in age from 56 to 94 years and in size from 800 to 1,298 square feet of living area. Each of the six comparables has a basement, two of which are finished; three comparables have central air conditioning; one has a fireplace; and four have garages. The comparables have sites ranging in size from 2,975 to 6,562 square feet of land area. Three of the comparables sold from March to May 2009 for prices ranging from \$45,900 to \$75,000 or from \$35.36 to \$66.19 per square foot of living area, including land. The other three comparables were listed for sale but had not yet sold. These comparables were listed for sale at prices ranging from \$55,000 to \$59,900 or from \$54.56 to \$73.63 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$47,118 to \$64,052 or from \$36.30 to \$74.24 per square foot of living area, including land. Based on the sales comparison analysis, the appraiser estimated the subject property had an estimated market value of \$50,000 as of August 14, 2009.

Based on this evidence the appellant's attorney requested that subject's assessment be calculated by applying the 10% median level of assessments for Class 2 residential property in Cook County to the estimate of market value contained in the appraisal report.

The board of review submitted its "Notes on Appeal" wherein the subject's final assessment on both parcels of \$9,115 was disclosed. The subject's assessment reflects a market value of \$102,461 or \$111.37 per square foot of living area, including land, when applying the 2009 three year median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue.

The board of review presented descriptions and assessment information on four suggested equity comparables that did not address the appellant's market value argument. The board of review also provided a list of twenty properties that sold from March 1994 to October 2009 for prices that ranged from \$13,639 to \$124,500; however, descriptive data for these properties was not given. The board of review also presented an analysis/evidence sheet with limited descriptive data on three additional equity comparables. The record further disclosed

that one of these comparables sold in May 2006 for \$124,500. Based on this evidence, the board of review 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. The Board further finds a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal to be the best evidence of the subject property's market value in the record. The appellant's appraiser developed the sales comparison approach and looked at six properties, three of which had recently sold. The six comparable properties were generally similar to the subject in almost all respects, and the three comparables that sold had sale dates that were most proximate in time to the assessment date at issue. The Board further finds that the subject's appraised value is below the market value reflected by its assessment.

In this appeal the Board finds that the board of review presented no substantive or descriptive market value evidence. The Board gives no weight to the equity evidence submitted by the board of review as it is not responsive to the appellant's market value appeal. The board of review provided a list of twenty sale properties but there was no descriptive data for these properties. The board of review also presented three additional comparables with limited descriptive data. The board of review disclosed that one of these properties sold in May 2006. The Board gave this little weight due to both the lack of descriptive data and to the sale date not being as proximate in time to the assessment date at issue as the three comparable sales utilized in the appraisal.

Docket No: 09-32969.001-R-1 through 09-32969.002-R-1

Based on this record the Board finds the subject property had a market value of \$50,000 as of January 1, 2009. Since market value has been determined the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.9% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)/(2)).

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: February 21, 2014



\_\_\_\_\_  
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.