



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

APPELLANT: Guttilla  
DOCKET NO.: 09-33421.001-R-1  
PARCEL NO.: 04-29-105-007-0000

The parties of record before the Property Tax Appeal Board are Guttilla, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$ 4,866  
**IMPR.:** \$40,960  
**TOTAL:** \$45,826

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 is one year old, and consists of a two-story dwelling of frame and masonry construction containing 2,410 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 4,866 square foot site and is located in Northfield Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued in a brief that the 2009 assessment should be reduced as a rollover to the assessment levels applied by the Cook County Assessor for 2007 and the board of review for 2008. The appellant attached copies of the 2007 decision letter from the Assessor for \$48,396 and of the 2008 decision letter for \$48,400 from the board of review. The appellant's appeal is also based on overvaluation and assessment inequity.

In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on January 2, 2007 for a price of \$514,900. The appellant also submitted data on two sales that occurred in 2004 and 2007.

In support of the inequity argument, the appellant submitted information on eight suggested equity comparables. The improvement assessments of these comparables ranged from \$19.38 to \$21.01 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment based alternatively upon: 1) the level of the prior tax years of 2007 and 2008; 2) a level to reflect the recent purchase; 3) an equitable level.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,866. The subject's assessment reflects a market value of \$919,843 or \$381.68 per square foot of living area, when using the board of review's indicated size of 2,410 square feet and when using the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$77,000 or \$31.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted assessment information on four suggested equity comparables.

#### **Conclusion of Law**

Regarding the appellant's argument in favor of a rollover of 2007 and 2008 assessments to the 2009 tax year at issue, a reduced assessment within a general assessment period shall remain in effect for the remainder of that period "[i]f the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel..." See 35 ILCS 200/16-180. The evidence submitted by appellant disclosed that the Assessor and board of review reduced the assessments for 2007 and 2008, not the Property Tax Appeal Board. Therefore, the Board finds no merit to the argument in favor of a rollover to 2009 of the 2007 and 2008 assessments.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January, 2007 for a price of \$514,900. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with a sign in the yard and on the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the settlement statement and the closing statement. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$514,900 as of January 1, 2007. Since market value has been determined, the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue shall apply (86 Ill.Admin.Code §1910.50(c)(2)). Based on this record, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

The Board further finds that once this reduction is applied, the subject is equitably assessed.

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. Fan*

Member

*Tracy A. Huff*

Member

*Marko M. Louis*

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: February 20, 2015

*A. Proctor*

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.