



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

APPELLANT: Anna May Ahern  
DOCKET NO.: 09-34402.001-R-1 through 09-34402.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anna May Ahern, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
09-34402.001-R-1	24-11-404-041-0000	2,632	38,439	\$41,071
09-34402.002-R-1	24-11-404-040-0000	3,809	0	\$3,809

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 two parcels, one of which is improved with a two-story, mixed-use and multi-family building of masonry construction. The building is approximately 63 years old and has 4,002 square feet of building area. Features include two commercial/apartment units, a concrete slab foundation, central air conditioning, and a two and one-half car garage. The two parcels have 14,316 square feet of land area.

The subject property is located in Evergreen Park, Worth Township, Cook County. The parcel with the improvement is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information on three comparable sales that sold from February 2006 to February 2008 for prices that ranged from \$280,000 to \$415,000 or from \$96.15 to \$99.82 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$44,880. The subject's assessment reflects a market value of \$448,800 or \$112.14 per square foot of building area, including land, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that sold from March to October 2007 for prices that ranged from \$327,000 to \$750,000 or from \$102.24 to \$148.91 per square foot of building area, including land.

#### **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.

Both parties submitted information on a total of six comparable sales; however, neither party provided conclusive evidence of market value. Only one of the comparables had the same assigned neighborhood code as the subject.<sup>1</sup> Four comparables differed considerably from the subject in age, and three comparables differed in building area. More importantly, five of the six

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<sup>1</sup> The appellant did not provide neighborhood codes for the comparable sales listed on the grid analysis. However, based on a map provided by the appellant, none of the appellant's comparables were located near the subject,

comparable sales submitted by the parties were dated, because they occurred over one year prior to the assessment date.

Although none of the comparable sales submitted for this appeal was sufficiently similar to the subject, the Board finds the comparables had sale prices that ranged from \$96.15 to \$148.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$112.14 per square foot of living area, land included, which is within the range established by the market evidence submitted for this appeal. Based on this evidence, the Board finds a reduction in the subject's assessment 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.

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Chairman

*Mark Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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]*

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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.