



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

APPELLANT: Andrea & David Crews  
DOCKET NO.: 10-20293.001-R-1  
PARCEL NO.: 15-36-305-022-0000

The parties of record before the Property Tax Appeal Board are Andrea & David Crews, the appellant(s); 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:** \$9,147  
**IMPR.:** \$20,143  
**TOTAL:** \$29,290

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a parcel of land improved with a 86-year old, two-story, frame, single-family dwelling containing 1,992 square feet of living area. The appellants argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument the appellants submitted copies of the Illinois Real Estate Transfer Declaration, PTAX-203; the attorney's closing statement; the bill of sale; the warranty deed; and affidavit of title. All these documents indicate the subject sold in December 2009 for \$290,000. The petition also indicates the property was advertised for sale for over three years, was not a transfer between related parties; and involved a realtor in the sale.

The appellants also submitted a uniform residential appraisal report undertaken by Carol F. Urubek, a certified residential appraiser. The appraisal utilized the cost and sales comparison approaches to value to estimate a value for the subject property

as of November 20, 2009 for \$292,000. Based on this evidence the appellants requests a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$53,150 was disclosed. This assessment reflects a market value of \$526,238 using the Illinois Department of Revenue's 2010 three year median level of assessment for class 2 property of 10.10%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable. The properties are described as two-story, frame or frame and masonry, single-family dwellings. The properties range: in age from 66 to 92 years; in size from 1,617 to 1,966 square feet of living area; and in improvement assessments from \$21.25 to \$25.25 per square foot of living area. One property sold from November 2008 for \$470,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, David Crews, testified that the subject was not a distressed sale.

After reviewing the record and considering the testimony, 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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 PTAB concludes that the evidence indicates a reduction is warranted.

The PTAB finds the best evidence of the subject's market value is the sale of the subject in December 2009 for \$290,000. The appellant testified that the sale was not distressed and the evidence shows it was an arm's length sale. In addition, the PTAB finds the appraisal supports the sale at market value.

Based on this record the Property Tax Appeal Board finds that the subject property had a market value of \$290,000 for the 2010 assessment year. Since market value has been determined, the 2010 three year median level of assessment of 10.10% for class 2 property as established by the Illinois department of Revenue shall apply and a reduction is 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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

Member

*[Signature]*

Member

*[Signature]*

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: March 22, 2013

*[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.