



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

APPELLANT: Marjorie Dalton  
DOCKET NO.: 10-23924.001-R-1  
PARCEL NO.: 10-16-210-054-0000

The parties of record before the Property Tax Appeal Board are Marjorie Dalton, the appellant; 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:

**LAND:** \$ 4,735  
**IMPR.:** \$ 22,320  
**TOTAL:** \$ 27,055

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 5,412 square feet of land improved with a 52-year old, one-story, masonry, single-family dwelling with 1,492 square feet of living area as well as two baths, a full basement, and a two-car garage.

The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted descriptive and assessment data on four suggested sale comparables located within a two-mile radius of the subject. They were improved with a one-story, masonry or frame, single-family dwelling. The improvements ranged in age from 42 to 83 years and in size from 1,109 to 1,599 square feet of living area. The properties sold from January, 2011, to October, 2011,

for prices that ranged from \$101.52 to \$171.78 per square foot of living area. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$27,055. The subject's assessment reflects a market value of \$302,629 or \$202.83 per square foot of living area using the Illinois Department of Revenue median level of assessment for class 2, residential property of 8.94% for tax year 2010.

In addition, the board of review submitted detailed descriptive, assessment, and sales data on four suggested sale comparables. Each was improved with a one-story, masonry, single-family dwelling. These properties ranged in improvement age from 51 to 53 years and in size from 1,025 to 1,288 square feet of living area. The properties sold from June, 2009, to October, 2009, for prices that ranged from \$195.12 to \$254.32 per square foot of living area. Based upon this evidence, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. After submission of evidence, the parties waived the right to hearing.

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 Board concludes that the appellant has not met this burden and that a reduction is not warranted.

In totality, the Board finds that the parties submitted raw unadjusted sales data on seven suggested sale comparables. They reflected an unadjusted sale range from \$101.52 to \$254.32 per square foot, while the subject's valuation is at \$202.83 per square foot. After making adjustments to the sales for pertinent factors, the Board finds that subject's current valuation is supported by these sale comparables.

Therefore, the Board finds that the subject property's valuation is supported by the evidence in the record and that no reduction is warranted to the subject.

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: March 21, 2014

*Allen Castrovillari*

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.