



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

APPELLANT: Thomas Walsh  
DOCKET NO.: 10-26105.001-R-1  
PARCEL NO.: 15-33-300-015-0000

The parties of record before the Property Tax Appeal Board are Thomas Walsh, the appellant(s); 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:** \$ 4,987  
**IMPR:** \$ 30,937  
**TOTAL:** \$ 35,924

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 2010 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 a one-story dwelling of frame construction with 975 square feet of living area. The dwelling is 86 years old. Features of the home include a full basement, a fireplace and a one-car garage. The property has a 6,650 square

foot site and is located in Proviso Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence indicating the subject property was exposed to the market place. The subject was purchased in a foreclosure sale on April 19, 2010 for a price of \$184,900. The appellant also submitted three sales comparables. The comparables ranged in size from 806 to 1,456 square feet of living area and had sale prices that ranged from \$113.06 to \$279.16 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,924. The subject's assessment reflects a market value of \$401,834 or \$412.14 per square foot of living area, land included, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The sales comparables ranged in size from 776 to 874 square feet of living area and had sale prices that ranged from \$371.33 to 475.97 per square foot of living area including land.

In written rebuttal, the appellant pointed out differences between the subject property and the board of review's comparables. The appellant also submitted an appraisal of the subject property.

#### **Conclusion of Law**

The appellant's appraisal, submitted on rebuttal, was given no weight by the Board pursuant to Section 1910.66(c), which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Adm.Code 1910.66 (c).

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 has not met burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be appellant's comparable sales #1 and #3 and the board of review's comparable sale #1. The Board notes that the board of review's comparable #1 is on the same street as the subject. In addition, board of review comparable #1 is only 101 square feet smaller than the subject property. Board of review comparable #1 and appellant's comparables #1 and #3 were similar to the subject in size, location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$113.06 to \$475.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$412.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board gave less weight to the subject's sale due to the fact that it was a foreclosure sale. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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. Cuit*

Chairman

*K. L. Fan*

Member

*Tracy A. Huff*

Member

*J. R.*

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: December 19, 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.