



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

APPELLANT: Juanita Foster  
DOCKET NO.: 10-26765.001-R-1  
PARCEL NO.: 13-31-108-040-0000

The parties of record before the Property Tax Appeal Board are Juanita Foster, the appellant; 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:** \$ 1,617  
**IMPR.:** \$ 25,177  
**TOTAL:** \$ 26,794

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 1,155 square feet of land, which is improved with a four year old, three-story, masonry, townhome dwelling. The subject's improvement size is 1,763 square feet of living area and its total assessment is \$29,420. This assessment yields a fair market value of \$329,083, or \$186.66 per square foot of living area (including land), after applying the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.94%. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value based on comparable sales as the basis of this appeal.

In support of the market value argument, the appellant submitted descriptive and sales information for four sales comparables. The comparables are described as three-story, frame or masonry, townhome dwellings. Additionally, the comparables are from four to six years old and have from 1,285 to 1,830 square feet of living area. The comparables sold between March 2008 and July 2011 for \$180,000 to \$200,000, or \$119.55 to \$140.08 per square foot of living area, including land. No sale price was listed for comparable #1. Moreover, several of the sales comparables were compulsory sales.

The appellant also stated that the subject was purchased in August 2009 for \$265,000. However, the appellant did not provide any documentary evidence to support the sale price and indicated on the appeal petition that "recent sale" was not the appeal basis. Additionally, the appellant's pleadings do not contain any information regarding the circumstances surrounding the purchase of the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$29,420 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as three-story, masonry, townhome dwellings. Additionally, the comparables are four years old, contain 1,763 square feet of living area, and have improvement assessments ranging from \$15.87 to \$17.63 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that comparable #1 sold in April 2008 for \$300,000, or \$170.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant provided a newly submitted appraisal as well as a listing of new sales comparables. This evidence 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."

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the

evidence presented, the Board finds that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the sale comparables submitted by the parties. The Board finds that comparables #2 and #3 submitted by the appellant, as well as comparable #1 submitted by the board of review, are most similar to the subject in location, improvement size and features. As the appellant's comparables were short sales with one occurring more than a year after the valuation date in a declining market, the most weight was given to the board of review's comparable #1. The parties' comparables ranged in sale price from \$199,000 to \$300,000, or \$108.74 to \$170.16 per square foot, including land. The subject's current market value of \$186.66 is above that of the most similar properties. Therefore, the Board finds that 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 21, 2013

*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.