



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

APPELLANT: Lee Merrick  
DOCKET NO.: 10-26933.001-R-1  
PARCEL NO.: 13-08-225-061-0000

The parties of record before the Property Tax Appeal Board are Lee Merrick, the appellant, by attorney Robert J. Paul of Chicago, 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:** \$4,780  
**IMPR.:** \$18,389  
**TOTAL:** \$23,169

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 single family dwelling of masonry construction with 1,452 square feet of living area. The dwelling is approximately 85 years old. Features of the property include a full basement with a recreation room and a two-car detached garage. The property has a 3,187 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-

03 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 information on four comparable sales. The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 09-24156.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$23,169 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,751. The subject's assessment reflects a market value of \$310,414 or \$213.78 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis using four equity comparables. The board of review also provided a list of twenty comparable sales of class 2-03 properties.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record indicates the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 09-24156.001-R-1. The Property Tax Appeal Board takes notice that in the 2009 appeal it rendered a decision lowering the assessment of the subject property to \$23,169 relying on the same comparable sales used by the appellant in the instant appeal. The Board also takes notice

that tax years 2009 and 2010 are within same general assessment period for Jefferson Township. (86 Ill.Admin.Code §1910.90(i)).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), that the assessment established in the decision for the 2009 tax year should be carried forward to the 2010 tax year subject only to an equalization factor applied to that year's assessments, if any. The record indicates the subject property is an owner occupied dwelling and the record has no evidence demonstrating the subject property sold in an arm's length transaction subsequent to the 2009 tax year establishing a different market value than reflected in the prior tax year's decision. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's assessment plus the application of a factor applied for equalization, if any.

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.



Chairman



Member



Member



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: August 22, 2014



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.