



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

APPELLANT: Dennis & Mary Breen
DOCKET NO.: 10-27253.001-R-1
PARCEL NO.: 27-14-109-003-0000

The parties of record before the Property Tax Appeal Board are Dennis & Mary Breen, the appellant(s) by attorney Tina Marie Zekich, of Law Offices of Tina M. Zekich in Orland Park; 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: \$5,982
IMPR.: \$15,018
TOTAL: \$21,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,295 square foot parcel of land improved with an 31-year old, one-story, frame and masonry, single-family dwelling containing 1,852 square feet of living area, one and one-half baths, air conditioning, a fireplace, and a partial, unfinished basement. The appellants argue 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 appellants included a copy of a portion of the settlement statement indicating the subject sold on April 22, 2009 for \$210,000. The statement indicates fees where paid to a realtor. The appellants included a copy of the printout from multiple listing services advertising the subject for sale and showing the listing history for the subject. The advertisement indicates there was a drastic price reduction on the listing price. The appellants also included a copy of the recorder of deed's website printout indicating the names of the buyers and seller. Based on 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 of \$26,965 was disclosed. The subject's final assessment reflects a fair market value of \$301,622 or \$162.86 per square foot of living area using the Illinois Department of Revenue's 2010 three year median level of assessment for class 2 property of 8.94%.

In support of the subject's assessment, the board of review submitted descriptions and sales and assessment information on four properties. These properties are described as one-story, masonry or frame and masonry, single-family dwellings. The properties range: in age from 32 to 33 years; in size from 1,883 to 1,965 square feet of living area; and in improvement assessments from \$12.39 to \$13.96 per square foot of living area. The board also listed the sale of the subject in April 2009 for \$210,000. As a result of this analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellants' attorney argued that the sale was not a foreclosure sale and the assessment should reflect this sale price. The appellants submitted *Appellant's Hearing Exhibit #1*, a copy of the full settlement statement with the signatures on this statement.

An issue arose as to the signatures on the settlement statement, the petition, and the notice of appearance submitted by counsel at hearing. The appeal names both Dennis Breen and Mary Breen as the appellants, the appeal is signed by Mary Breen, the notice of appearance granting permission to Ms. Zekich to represent them is signed by Dennis Breen, and the settlement statement lists the purchaser as Mary Breen, as Trustee of the Mary Breen Trust and was signed by Dennis Breen. The board of review argued that Dennis Breen is not authorized to sign the settlement statement nor is he an owner of the property who would have standing to have Ms. Zekich file the petition or represent him at hearing. The PTAB left the record open for the appellants to submit evidence showing Mr. Breen has standing and the board of review was granted leave to address this evidence.

As to the sale of the subject, the board of review's representative, Nick Jordan, argued that the appellants failed to meet their burden. He further argued that proper level of assessment to be applied to the sale price is 10% as listed the property characteristic printouts. He asserted that the appellants failed to submit the three-year median level of assessment evidence needed to support an 8.94% assessment level.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The PTAB finds that the appellants have standing to appeal as they authorized an attorney to represent them.

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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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).

The PTAB finds the best evidence of the subject's market value is the sale of the subject in September 2009 for \$320,000. The settlement statement, petition and the board's evidence support the arm's length nature of the sale.

Based on this record the Property Tax Appeal Board finds that the subject property had a market value of \$210,000 for the 2010 assessment year. Since market value has been determined, the PTAB finds a reduction to the amount requested by the appellant 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: October 18, 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.