



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

APPELLANT: John Sullivan
DOCKET NO.: 10-30246.001-R-1
PARCEL NO.: 04-23-401-009-0000

The parties of record before the Property Tax Appeal Board are John Sullivan, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$37,247
IMPR.: \$54,253
TOTAL: \$91,500

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 is improved with a two-story dwelling of frame construction with 4,352 square feet of living area. Features of the home include a slab foundation, central air conditioning, two fireplaces and a two-car attached garage. The property has a 43,821 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is

classified as a class 2-08 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 three comparable sales. The comparables were improved with two-story dwellings of frame or frame and masonry construction that ranged in size from 3,588 to 4,098 square feet of living area. The comparables had similar features as the subject dwelling with the exception each had a basement. One comparable had a different neighborhood code than the subject property and two had significantly smaller sites than the subject property. The comparables sold in August 2009 and September 2009 for prices ranging from \$853,425 to \$895,000 or from \$218.39 to \$237.85 per square foot of living area, including land.

The appellant also submitted an unsigned letter dated March 22, 2011, purportedly from Suzy Thompson of Jean Wright Real Estate, Inc. recommending a list price range from \$875,000 to \$895,000 and an expectation of a sales price range from \$825,000 to \$850,000.

The appellant also submitted a copy of the final decision issued by the board of review establishing a total assessment of \$105,852 reflecting a market value of \$1,184,027 or \$272.06 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.

Based on this evidence the appellant was of the opinion the subject had an estimated market value of \$877,808 and argued the assessment be debased by a 9% level of assessment resulting in a revised assessment of \$79,002.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 only evidence of market value timely submitted to be the comparable sales submitted by the appellant. These comparables sold for prices ranging from \$218.39 to \$237.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$272.06 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. The Board gave little weight to the letter dated March 22, 2011, purportedly from Suzy Thompson of Jean Wright Real Estate, Inc., due to the fact it was dated more than a year after the assessment date at issue, it was not signed and there was no supporting data to support the list price recommendation. The board of review did not timely submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the Board's rules. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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: July 18, 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.