



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

APPELLANT: Barbara Berkow
DOCKET NO.: 10-30733.001-R-1
PARCEL NO.: 04-06-101-025-0000

The parties of record before the Property Tax Appeal Board are Barbara Berkow, the appellant(s); 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: \$16,589
IMPR.: \$10,311
TOTAL: \$26,900

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 38,115 square foot parcel of land improved with a 50-year old, one-story, masonry, single-family dwelling containing 1,251 square feet of living area.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a copy of the multiple listing database printout and property history report showing the subject has been listed for sale on and off since November 2007. The subject's current sales listing requests an offer of \$250,000, which is down from an original listing price under this posting of \$299,000. The appellant included color photographs of the subject as well as a letter detailing caselaw regarding real property. The appellant

also submitted a copy of a real estate contract on the subject with an offer of \$188,000 in January 2010 that the appellant indicated was rejected. The appellant submitted a copy of the plat of survey with a hand written notation that the subject uses well and septic and that a portion of the land is unbuildable.

The appellant included multiple listing database printouts showing the sale of eight properties located on Saunders Road. These properties sold from February 2010 to February 2011 for prices ranging from \$152,900 to \$215,000.

The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$37,553, which reflects a market value of approximately \$420,056 using the Illinois Department of Revenue's three-year median level of assessments for class 2 property of 8.94%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value.

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

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue. (86 Ill.Admin.Code 1910.65(c)(1)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value is the multiple listing database printout showing the subject is being offered on the open market for \$250,000. This requested sale price is supported by the sales comparables presented by the

appellant. The Board finds the subject's assessment reflects a market value greater than the listing price presented by the appellant, again, which is supported by the sales comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument 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 rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds the subject's market value is not supported and a reduction to the appellant's requested amount 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.



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: March 21, 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.