



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

APPELLANT: Mary Ann Cronin  
DOCKET NO.: 10-31844.001-R-1  
PARCEL NO.: 14-32-225-011-0000

The parties of record before the Property Tax Appeal Board are Mary Ann Cronin, the appellant, by attorney Leonard Schiller of Schiller Klein, PC, in 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:** \$23,812  
**IMPR.:** \$63,688  
**TOTAL:** \$87,500

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 matter of this appeal is a Class 2-11 residential property as provided by the Cook County Real Property Assessment Classification Ordinance. The subject property consists of a three-story masonry constructed apartment building. The building was built in 1889 and contains 5,722 square feet of building area with six rental units. Features include a finished basement apartment and a two-car garage. The improvements are situated on 3,175 square feet of land area. The subject property is located in North Chicago Township, Cook County, Illinois

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted documentation indicating the subject property sold in August 2010 for \$875,000. The appellant's legal counsel failed to complete Section IV of the appeal petition that would demonstrate the subject's transfer met the fundamental elements of an arm's-length transaction.

The appellant also submitted the final decision issued by the Cook County Board of Review disclosing the subject's final assessment of \$135,219. The subject's assessment reflects an estimated market value of \$1,352,190 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2-11 property of 10%. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the sale price and applying a level of assessment of 8.90%.

The board of review did not timely<sup>1</sup> submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). By letter dated June 4, 2013, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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

Although the appellant submitted corroborating evidence detailing the subject's transfer price, the appellant's legal counsel failed to complete Section IV of the appeal petition that would demonstrate the subject's sale met the fundamental elements of an arm's-length transaction. However, the Board is statutorily bound to make a determination as to the subject property's correct assessment based on the evidence in this record. The Board finds the only evidence of market value timely filed is this appeal is the sale of the subject property for \$875,000. The subject's assessment reflects a market value of \$1,352,190, which is more than the subject's transfer price. The board of

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<sup>1</sup> The Cook County Board of Review was notified of this appeal on December 3, 2012 and given 90 days to submit its responsive evidence by March 3, 2013. The Property Tax Appeal Board received the board of review's response to this appeal on May 22 2013, which is 80 days past the due date.

review did not timely submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). Based on the limited evidence contained in this record, the Board finds a reduction in the subject's assessment 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

*Tracy A. Huff*

Member

Member

*Marko M. Louie*

Member

*JR*

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 20, 2015

*A. Proctor*

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.