



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

APPELLANT: Elaine Devries  
DOCKET NO.: 10-33994.001-R-1 through 10-33994.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elaine Devries, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-33994.001-R-1	24-17-212-019-1001	1,559	1,241	\$2,800
10-33994.002-R-1	24-17-212-019-1017	0	570	\$570

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of condominium unit and a parking space located within a 35-year old, 17-unit, condominium building sited on 13,400 square feet of land. The improvement contains 836 square feet of living area.

The appellant argued that the subject's market value is not accurately reflected in its assessment as the basis of this appeal.

As to the overvaluation argument, the appellant submitted data that the subject sold on January 1, 2011 for a price of \$37,700 or \$45.10 per square foot of living area, which included a parking space in the subject's garage.

The appellant's pleadings stated that the sale was not a transfer between related parties; was advertised on the open market; the parties were represented in the sale transaction by real estate brokers; and that the seller's mortgage was not assumed. In support of these assertions, the appellant submitted copies of the settlement statement as well as the purchase contract which was dated November 15, 2010.

Further, the appellant submitted descriptive and sales data on three suggested sale comparables contained on two gridsheets. A fourth property was merely a listed property for sale and will not be considered. The three properties all sold in December, 2010, for prices that ranged from \$43,000 to \$51,000 or from \$47.25 to \$55.00 per square foot of living area. They are improved with a one-story, masonry dwelling. The improvements ranged in age from 6 to 12 years and in size from 800 to 975 square feet of living area. Copies of multiple-listing sheets were also submitted.

Lastly, the appellant also submitted a listing of 14 condominium sales within the Village of Oak Lawn. The listing reflected an address, parcel number, date sold and price for each of the 14 properties. They sold from July, 2010, to July, 2011, for prices that ranged \$26,000 to \$46,500. Descriptive data was not provided beyond copies of multiple listing sheets which were submitted. Based upon this analysis, 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 was \$13,034. This assessment reflected a total market value of \$145,794 or \$174.39 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2010 of 8.94% for class 2 property, as is the subject.

In addition, the board submitted a one-page memorandum as well as a printout of the condominium units locating in the subject's complex and a printout of sales of some of the aforementioned units. The memorandum indicated that sales of units from 2006 to 2007 were considered reflecting a value of \$274,353 with personal property of 2% or \$5,484 deducted indicating an adjusted consideration of \$268,869. The percentage of interest of the units sold was 28.825% which was applied to the adjusted consideration indicating a total consideration of \$932,763. Multiplying this consideration by the subject's percentage of ownership or 18.625 resulted in an estimate of value for the subject of \$173,727. In addition, the printouts reflected each condominium unit's percentage of ownership and assessment data. Further, the board submitted a printout reflecting limited data regarding three condominium sales. The sales occurred from 2006 through 2007. The units' percentage of ownership ranged from 1.4750 to 16.80. As a result of its analysis, the board requested confirmation of the subject's assessment.

In addition, the appellant submitted an additional mailing. However, Section 1910.66(c) of the official rules of the Property Tax Appeal Board states that

rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties...a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 35 ILCS 200/16-180.

Therefore, the Board shall not accord any weight to the subsequent evidence submission.

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

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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). Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

The Board finds that the best evidence of market value is the subject's recent sale on January 21, 2011 for a price of \$37,700 or \$45.10 per square foot. This sale price is also supported by the three sale comparables submitted by the appellant. These sales occurred in December, 2010, for unadjusted values that ranged from \$47.25 to \$55.00 per square foot of living area. After making adjustments to the sale comparables for pertinent factors, the Board finds that the subject's sale price is supported. In contrast, the board of review submitted unadjusted raw sales data.

Since the market value of the subject has been established, the Illinois Department of Revenue three-year median level of assessment for tax year 2010 regarding class 2, residential property of 8.94% shall apply. Therefore, the Board finds that a reduction 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.

*Ronald 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: February 21, 2014

*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.