



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

APPELLANT: Kristen Mikols
DOCKET NO.: 11-23905.001-R-1
PARCEL NO.: 28-30-200-078-0000

The parties of record before the Property Tax Appeal Board are Kristen Mikols, the appellant, by attorney Christopher G. Walsh Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$2,447
IMPR.: \$23,712
TOTAL: \$26,159

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 2011 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 consists of a two-story dwelling of frame construction with 2,496 square feet of living area. The dwelling is approximately 3 years old. Features of the home include a full unfinished basement, central air conditioning,

one fireplace and a 2-car detached garage. The property has a 7,532 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 17, 2008 for a price of \$210,000. The appellant partially completed Section IV - Recent Sale Data of the residential appeal form and disclosed the name of the seller and that the subject's sale was not a transfer between related parties. The appellant did not answer questions that asked if the property was sold by a Realtor, if the property had been advertised for sale and for how long. To further document the sale, the appellant submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration, which revealed that the property had not been advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,159. The subject's assessment reflects a market value of \$261,590 or \$104.80 per square foot of living area, land included, when applying the Ordinance level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the September 2008 sale of the subject property. First, the sale occurred more than two years

prior to the assessment date at issue calling into question whether the purchase price is indicative of fair cash value as of January 1, 2011. Second, the appellant submitted evidence that indicated the subject property was not advertised for sale. The Board finds the appellant's evidence failed to demonstrate the sale had the elements of an arm's length transaction so as to be indicative of fair cash value as of January 1, 2011.

Based on the evidence contained in the record, the Board finds the appellant has failed to meet his burden of going forward with sufficient evidence to challenge the correctness of the assessment pursuant to section 1910.63(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.63(b)). The Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued and no change in the assessment is justified.

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

K. L. Fen

Member

DR

Member

Mark Albino

Member

Jerry White

Acting 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: June 26, 2015

A. Portol

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.