



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

APPELLANT: Maurice Nunnally
DOCKET NO.: 11-27602.001-R-1
PARCEL NO.: 31-15-103-003-0000

The parties of record before the Property Tax Appeal Board are Maurice Nunnally, 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:

LAND: \$ 3,799
IMPR.: \$ 19,925
TOTAL: \$ 23,724

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,133 square foot parcel of land improved with a seven-year old, two-story, frame and masonry, single-family dwelling containing 3,301 square feet of living area as well as two full and one half-baths, a full basement, one fireplace, and a three-car garage. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value as the basis of the appeal.

In support of the market value argument, the appellant submitted a market analysis of four suggested comparables. He testified that he has lived in the subject property for 10 years and that all of his sales are located within his subdivision. Further, he also stated that he has personally been in sale #2. He indicated that he took the photographs of the sale properties, while also stating that the properties appeared in this condition as of the assessment date at issue. The sales are each improved with a two-story, frame and masonry, single-family dwelling located within a two-block radius of the subject. They range: in age from 7 to 10 years; in improvement size from 3,301 to 4,010 square feet of living area; and in improvement assessments from \$7.78 to \$12.02 per square foot. The subject's improvement

assessment is \$8.44 after correcting the appellant's mathematical error.

These properties sold from December, 2010, to September, 2011, for prices ranging from \$224,500 to \$250,000 or from \$58.10 to \$75.73 per square foot of living area. In support of these sales, the appellant submitted copies of the assessor's database printouts as well as copies of printouts from the Cook County Recorder of Deeds office reflecting that a warranty deed was filed in each of the aforementioned sales while providing details regarding that sale. Based upon this data, the appellant requested a reduction in the subject's market value and assessment.

At hearing, the board of review's representative, Joe Powers, argued that the appellant's sales #2 through #4 were after the lien date at issue.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$31,655 was disclosed. The subject's final assessment reflects a fair market value of \$333,562 or \$101.05 per square foot of living area when the Illinois Department of Revenue's 2011 three-year median level of assessment of 9.49% for Cook County Class 2 properties is applied.

In support of the subject's assessment, the board of review presented descriptions, assessment and sales information on four properties suggested as comparable. The properties are described as two-story, frame and masonry, single-family dwellings located either within a two-block radius or within the subject's subarea. The properties range: in age from 6 to 10 years; in size from 2,824 to 3,788 square feet of living area; and in improvement assessments from \$7.76 to \$8.73 per square foot of living area.

In addition, the analysis stated that the properties sold from February, 2008, to April, 2010, for prices that ranged from \$300,000 to \$528,000, or from \$101.35 to \$139.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review's representative testified that he has no personal knowledge of the properties' sale details.

In response to the board of review's arguments, the appellant submitted written rebuttal reflecting two gridsheets with six new sales properties thereon. At hearing, the appellant testified that the board of review's sale properties are located within the subject's subdivision. He also stated that the rebuttal properties were new sale properties.

After reviewing the record and considering the testimony and arguments, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 new sale evidence submission.

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, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 market value evidence presented, the Board concludes that this evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board looks to the evidence and testimony presented by the parties. The Board accorded minimal weight board of review's sales #1, #2 and #4 due to the sales being too distant in time to the January 1, 2011 assessment date at issue. In addition, the Board accorded diminished weight to appellant's sale #4 and the board of review's sale #3 due to a disparity in location, improvement age and size in comparison to the subject property.

The Board finds appellant's sales #1, #2, and #3 the most probative. These sales occurred from December, 2010, to August, 2011, for prices ranging from \$224,500 to \$250,000 or from \$65.29 to \$75.73 per square foot of living area. In comparison, the appellant's assessment reflects a market value of \$101.05 per square foot of living area which is above the range established by the sale comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is not supported and 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.



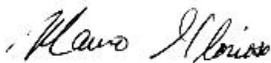
Chairman



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.