



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

APPELLANT: Chevlion Barnes
DOCKET NO.: 11-28985.001-R-1
PARCEL NO.: 15-09-106-014-0000

The parties of record before the Property Tax Appeal Board are Chevlion Barnes, the appellant(s); 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: \$1,953
IMPR.: \$7,903
TOTAL: \$9,856

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 4,340 square foot parcel of a land improved with a 82-year old, one and one-half story, masonry, single-family dwelling. The property is located in Bellwood, Proviso Township, Cook County. The property is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal with a valuation date of March 17, 2012. However, the appraisal

submitted by the appellant is incomplete and does not contain a final estimate of value. The documentation does include information on four sales comparables and two properties advertised for sale. The properties that sold are described as one or one and one-half story, masonry, single-family dwellings. They range in age from 52 to 86 years and in size from 987 to 1,518 square feet of living area. They sold from August 2011 to February 2012 for prices ranging from \$44,000 to \$100,000 or from \$30.30 to \$93.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,856. The subject's assessment reflects a market value of \$103,857 or \$100.93 per square foot of living area when applying the Illinois Department of Revenue's three-year median level of assessments for class 2 property of 9.49%.

In support of its contention of the correct assessment the board of review submitted four sales comparables. These properties are described as one-story, masonry, single-family dwellings that range in age from 54 to 98 years and in size from 1,008 to 1,152 square feet of living area. They sold from May to November 2010 for prices ranging from \$103,000 to \$169,000 or from \$101.78 to \$167.66 per square foot of living area.

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

The Board finds the best evidence of market value to be appellant's comparables #1 and #4 and the board of review's comparables. They sold between May 2010 and October 2011 for prices ranging from \$92,000 to \$169,000 or from \$93.21 to \$167.66 per square foot of living area. The subject's assessment reflects a market value of \$100.93 per square foot of living area which falls within the range established by the best comparables in this record. Based on this record and after adjustments to the comparables the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject's improvement was overvalued and a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

JR

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: October 24, 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.