



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

APPELLANT: Robert McCoy
DOCKET NO.: 11-32704.001-R-1
PARCEL NO.: 32-19-318-038-0000

The parties of record before the Property Tax Appeal Board are Robert McCoy, the appellant; 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: \$1,237
IMPR: \$5,157
TOTAL: \$6,394

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 2009 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 is 49 years old, and consists of a one-story dwelling of masonry construction containing 988 square feet of living area. Features of the home include a full basement and a two-car garage. The subject property has a 4,950 square foot site, is located in Bloom Township, Cook County and is classified as a Class 2 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 information on four suggested comparable sales with a print-out from a

realtor for each comparable, disclosing dates and amounts of recent sales. These properties sold from December 2010 through December 2011 for amounts ranging from \$12,000 to \$18,000. Each comparable was within close proximity to the subject and similar in living area, design and construction. Also submitted are four print-outs from the Cook County Assessor website disclosing the 2011 assessments for each comparable. The appellant included as evidence a copy of the decision of the Property Tax Appeal Board for 2009, wherein a reduction in the assessment for that year was applied.

In appellant's Grid Analysis, a living area of 888 square feet is listed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,394. The subject's assessment reflects a market value of \$67,376 or \$68.19 per square foot of living area, including land, when applying the 2011 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue. The board of review's Grid Analysis lists 988 square feet of living area. In support of its contention of the correct assessment, the board of review submitted three sales comparables. These sales occurred from May 1, 2008 through January 1, 2010 for prices ranging from \$101,000 to \$150,000. The improvements ranged from 842 to 945 square feet of living area.

The appellant submitted a one-page brief in rebuttal. Attached as exhibits to the brief were: 1) a print-out from the Cook County Treasurer listing the property tax history of the subject and data for three recent sales; and 2) color photographs of those three recent sale properties.

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.

For the purposes of this appeal, the Board accepts the board of review's disclosure of 988 square feet of living area. The appellant provided as evidence the 2009 decision of the Property Tax Appeal Board. Therein, the Board addressed this very issue. Although the Board found, for that appeal only, that the subject contained 988 square feet, there was reference in the decision to evidence the appellant himself provided that established the living area was 988 square feet. The Board in this decision

takes judicial notice of the recitation of evidence in that prior decision that the appellant provided evidence of 988 square feet of living area. Further, the appellant did not submit any evidence to refute the board of review's disclosure of living area of 988 square feet.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4, and board of review comparable sale #1. These comparables sold for prices ranging from \$11.30 to \$136.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$68.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Based on this record, the Board finds the subject's assessment is reflective of market value 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

Marko M. Lott

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 20, 2015

A. P. ...

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.