



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

APPELLANT: Harry Teehan
DOCKET NO.: 12-20673.001-R-1
PARCEL NO.: 28-30-403-010-0000

The parties of record before the Property Tax Appeal Board are Harry Teehan, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. 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: \$2,161
IMPR.: \$12,200
TOTAL: \$14,361

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,650 square foot parcel improved with a 40 year-old, mixed use commercial/residential building that contains 2,024 square feet of living area. The property is located in Tinley Park, Bremen Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a grid analysis of three comparable sales with limited detailed information. The comparables ranged in size from 1,500 to 2,677 square feet of living area and had sold between September 2009 and June 2010 for prices ranging from \$70,000 to \$185,000 or

from \$46.67 to \$89.63 per square foot of living area, including land. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$14,361, which reflects a market value of approximately \$148,204 or \$73.22 per square foot of living area including land, using the 2012 three-year average median level of assessments for class 2-12 property under the Cook County Real Property Assessment Classification Ordinance of 9.69%. Based on this evidence the appellant requested the subject's total assessment be reduced to \$13,354.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant in this appeal submitted three comparables sales. The comparables sold between September 2009 and June 2010 for prices ranging from \$70,000 to \$185,000 or from \$46.67 to \$89.63 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$148,204 or \$73.22 per square foot of living area, including land, which falls within the range of the comparable sales presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is not excessive based on the evidence submitted by the appellant.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not 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.

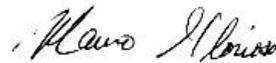
Chairman



Member



Member



Member



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



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.