



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

APPELLANT: Lashon Defell
DOCKET NO.: 12-29766.001-R-1
PARCEL NO.: 29-04-407-009-0000

The parties of record before the Property Tax Appeal Board are Lashon Defell, 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: \$ 1,625
IMPR.: \$ 3,325
TOTAL: \$ 4,950

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 2012 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 one and one-half story dwelling with 1,122 square feet of living area of masonry construction. The dwelling was constructed in 1949. Features of the home include a full basement, central air conditioning, and a one-car garage. The property has a 5,000 square foot site and is located in Riverdale, Thornton Township, Cook County. The subject is classified as 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 information on four comparable sales. Sale #2 was a foreclosure sale.

The appellant also noted that the subject was purchased in a cash transaction, at auction, from an estate in November 2009. The sale price was \$14,666.66, with additional renovations totaling \$15,250 completed prior to occupancy. As additional support, the appellant submitted an appraisal estimating the subject property had a market value of \$22,000 as of April 1, 2009. The appraiser's three sales comparables were cash transactions that occurred in December 2008 and January 2009, with no adjustments made for conditions of sale. Additionally, the intended user of the appraisal was the Cook County Public Administrator regarding the Estate of Marjorie Strand.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$6,091. The subject's assessment reflects a market value of \$62,859 or \$56.02 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

In written rebuttal, the appellant distinguished the board of review's comparables. Any new sales data submitted by the appellant as rebuttal was not considered in the Board's analysis. 86 Ill.Admin.Code §1910.66(c).

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's sales comparables. After making adjustments to these comparables for dates of sale, sale concessions, and square footage of living area, the Board finds that a reduction in market value is warranted. Minimal weight was accorded to the appellant's appraisal as some sales were outdated and no adjustments were made by the appraiser for sale conditions. This Board was also not the intended user of the appraisal. Additionally, as the sale of the subject was not an arm's-length

transaction, it was accorded minimal weight in the Board's analysis.

As the Board finds the best evidence of market value to be the sales comparables submitted by the appellant, an assessment reduction to the appellant's request is granted.

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

Frank A. Huff

Member

Mario Morris

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: December 19, 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.