



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

APPELLANT: Request Realty LLC  
DOCKET NO.: 14-36007.001-R-1  
PARCEL NO.: 20-22-325-007-0000

The parties of record before the Property Tax Appeal Board are Request Realty LLC, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$2,812  
**IMPR.:** \$1,188  
**TOTAL:** \$4,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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 of masonry construction with 1,189 square feet of living area. The building is approximately 111 years old. Features of the home include a full unfinished basement and a detached two-car garage. The property has a 3,125 square foot site and is located in Chicago, Hyde Park 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 that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 3,658 to 3,840 square feet of land area. The comparables were one-story dwellings of masonry construction containing from 1,125 to 1,209 square feet of living area. The buildings ranged in

age from 92 to 99 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2013 to August 2014 for prices ranging from \$25,000 to \$50,000 or from \$20.68 to \$44.44 per square foot of living area, including land.

The appellant's submission disclosed that the subject was purchased in April 2009 for a price of \$25,000.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$3,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,092. The subject's assessment reflects a market value of \$70,920 or \$59.65 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables to show the subject property is being equitably assessed. Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission.

### **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 met 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 comparable sales. The Board gave less weight to the board of review's equity analysis as this evidence is not responsive to the overvaluation brought by the appellant. The Board also gave less weight to the subject's April 2009 sale for \$25,000, as the sale is not recent having occurred more than four years prior to the January 1, 2014 assessment date at issue. The Board finds the appellant's comparables are similar to the subject in lot size, dwelling size, age and features. The comparables also had sale dates that were proximate in time to the January 2014 assessment date at issue. The comparables sold from April 2013 to August 2014 for prices ranging from \$25,000 to \$50,000 or from \$20.68 to \$44.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$70,920 or \$59.65 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: April 21, 2020



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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