



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

APPELLANT: Matthew Dalton  
DOCKET NO.: 15-30948.001-R-1  
PARCEL NO.: 16-12-310-017-0000

The parties of record before the Property Tax Appeal Board are Matthew Dalton, the appellant(s); 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:** \$ 3,780  
**IMPR.:** \$ 14,507  
**TOTAL:** \$ 18,287

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 2015 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction with 2,198 square feet of living area. The dwelling is 137 years old. Features of the home include a crawl and a two-car garage. The property has a 3,600 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends assessment inequity in regards to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four improvement equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four sale comparables. The appellant also argued that the subject's land is overvalued, and that the land assessment should be reduced to \$1. In support of this argument, the appellant submitted a copy of Chicago Ordinance O2015-127, which would authorize the City of Chicago to sell vacant residential land it owns in the East Garfield Park neighborhood for \$1 per parcel under the Large Lot Program. Chi., Ill., Ordinance O2015-127 (proposed and uncodified) (the "Proposed Ordinance"); Municipal Code of Chicago, ch. 2-157 (establishing Large Lot Program). The Proposed Ordinance lists several City-owned parcels in the East Garfield Park neighborhood that the City intends to sell for \$1 per parcel, including three on the same block as the subject. The appellant also submitted evidence disclosing the subject property was purchased on July 8, 2011 for a price of \$26,500. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.0% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,198. The subject property has an improvement assessment of \$15,418, or \$7.01 per square foot of living area. The subject's assessment reflects a market value of \$191,980, or \$87.34 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and four sale comparables.

### **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.

The Board finds the appellant's argument regarding the land assessment is without merit. First, the Board takes judicial notice that the Proposed Ordinance did not pass the Chicago City Council, and has no effect. However, the Board also takes judicial notice that a substantially similar ordinance was approved by the Chicago City Council and the Mayor of Chicago. Chi., Ill., Ordinance O2015-7660 (passed November 18, 2015) (the "Sale Authorization Ordinance"). The Sale Authorization Ordinance states that many of the parcels the City wishes to sell are "of minimal value." *Id.* This ordinance also states that the Large Lot Program was established to dispose of City-owned vacant property "to provide local residents greater control over land in their neighborhood and the opportunity to possibly profit from selling those parcels in the future as the areas . . . revitalize." *Id.* Thus, while the City-owned parcels are admittedly "of minimal value," the City's purpose in selling these parcels for \$1 is to encourage the revitalization of the areas around them, including the East Garfield Park neighborhood where the subject is located. In presuming that any such transactions actually took place (there is no evidence in the record showing that any parcels actually sold for \$1, but only that the Chicago City Council *authorized* such sales), the Board finds that those transactions were not arm's length transactions. The Sale

Authorization Ordinance shows that the City felt compelled to sell these parcels to revitalize the neighborhood, and a party that is compelled to sell real property is not a willing seller. See People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill.2d 158, 164 (1967). Therefore, the Board finds this argument without merit.

The Board finds that the sale of the subject in July 2011 for \$26,500 is too remote in time to accurately reflect the subject's market value as of January 1, 2015, the lien date in this appeal. 35 ILCS 200/9-155. Thus, this sale was given no weight in the Board's analysis. The Board finds the best evidence of market value to be appellant's comparables #2, #3, and #4, and board of review comparables #1 and #4. These comparables sold for prices ranging from \$7.13 to \$88.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$87.34 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate, by a preponderance of the evidence, that the subject is overvalued.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be appellant's comparables #2, #3, and #4, and board of review comparables #1 and #4. These comparables had improvement assessments that ranged from \$0.68 to \$6.93 per square foot of living area. The subject's assessment of \$7.01 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate, with clear and convincing evidence, that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment 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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 2017



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.