



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

APPELLANT: Lynette Dixon
DOCKET NO.: 15-34177.001-R-1
PARCEL NO.: 16-22-218-025-0000

The parties of record before the Property Tax Appeal Board are Lynette Dixon, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$3,969
IMPR.: \$10,658
TOTAL: \$14,627

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject parcel is improved with a two-story frame multi-family dwelling on a slab foundation. The dwelling is 105 years old and contains 1,952 square feet of living area. It features a 1-car garage. The site contains 3,780 square feet of land area and is located in Chicago, West Chicago Township, Cook County. It is classified as a class 2-11 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 seven comparable properties. They are described as two-story¹ multi-family dwellings built between 1904 and 1914 and ranging in size from 1,752 to 2,334 square feet of living area. One has a full finished basement and five have English-style

¹ The appellant claims comparable #7 is a 2-story dwelling. The photographic evidence submitted by the appellant shows the dwelling is 1½ stories.

basements. One is reported to have no basement.² They feature 1-car garages. The comparables are located in the same neighborhood code as the subject and within 1.00 mile of the subject. They sold between January 2014 and October 2015 for prices ranging from \$15,000 to \$55,000 or from \$8.56 to \$23.56 per square foot of living area including land. The appellant did not report class information, exterior construction or site sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$4,620 or a market value of approximately \$46,200 or \$23.67 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,627. The subject's assessment reflects a market value of approximately \$146,270 or \$74.93 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as two-story class 2-11 frame or masonry dwellings. They range in age from 7 to 117 years old and range in size from 1,898 to 2,288 square feet of living area. The comparables feature full basements, one with finished area. Three have 2 or 2.5-car garages. The comparables are located in the same neighborhood code as the subject on sites ranging in size from 2,900 to 4,837 square feet of land area. The comparables sold between August 2013 and January 2015 for \$150,000 each or from \$65.56 to \$79.03 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted the appellant's comparables were better than the board of review 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.

When market value is the basis of the appeal, site size must be considered in determining the degree of similarity of the comparables to the subject. The Board finds the appellant did not provide any information on site sizes of the comparables. The Board therefore gave less weight to the appellant's comparables.

The Board also gave less weight to board of review comparables #1 and #4 based on age of the dwelling and/or sale date in 2013 which is less indicative of market value as of the subject's assessment date of January 1, 2015. Despite their unfinished basements, the Board finds board of review comparables #2 and #3 most similar to the subject in location, style, age, dwelling size, site size and most features. These comparables sold in January 2015 and November 2014 for

² The appellant claims comparables #2 and #4 through #7 have no basements. The photographic evidence submitted by the appellant clearly shows these comparables have English-style basements.

\$150,000 each or for \$78.45 and \$73.10 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$146,270 or \$74.93 per square foot of living area including land which is supported by the two most similar comparables in the record.

Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued 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. 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.



Chairman



Member



Member



Member



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: _____

May 15, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lynette Dixon, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602