



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

APPELLANT: Eulean Pugh  
DOCKET NO.: 15-34202.001-R-1  
PARCEL NO.: 16-23-401-043-0000

The parties of record before the Property Tax Appeal Board are Eulean Pugh, 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:** \$2,152  
**IMPR.:** \$14,221  
**TOTAL:** \$16,373

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 three-story masonry multi-family dwelling. The dwelling is 109 years old and contains 3,378 square feet of living area. It features a full unfinished basement. The site contains 2,050 square feet of land area and is located in neighborhood 91 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 five comparable properties. They are described as three-story multi-family dwellings built between 1891 and 1917 and ranging in size from 3,420 to 3,915 square feet of living area. The comparables feature full unfinished basements and one has a 2-car garage. The comparables are located in neighborhood code 91. They sold between January 2014 and June 2015 for prices ranging from \$3,000 to \$96,350 or from \$0.77 to \$28.17 per square foot of living area including land. The appellant did not report information on

classification codes, exterior construction or land sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$5,836 or a market value of approximately \$58,360 or \$17.28 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 \$16,373. The subject's assessment reflects a market value of approximately \$163,730 or \$48.47 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 or three-story class 2-11 masonry dwellings ranging in age from 90 to 144 years old. They range in size from 2,988 to 3,362 square feet of living area. The comparables feature full unfinished basements. One has central air conditioning and a 3-car garage. The comparables are located in neighborhood code 91 on sites that range in size from 3,125 to 6,930 square feet of land area. The comparables sold between May 2012 and November 2015 for prices ranging from \$163,000 to \$250,000 or from \$48.48 to \$83.67 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 are 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 #2, #3 and #4 based on significantly larger site sizes, two-story design as compared to the subject's three-story design and/or sales occurring in 2012 which are less indicative of market value as of the subject's assessment date of January 1, 2015. The Board finds board of review comparable #1 most similar to the subject in location, style, exterior construction, age, site size, dwelling size and features. This comparable sold in August 2015 for \$220,000 or \$73.63 per square foot of living area including land. The subject's assessment reflects a market value of \$163,730 or \$48.47 per square foot of living area, including land, which is supported by this most similar comparable. 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

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