



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

APPELLANT: Susan Fallon  
DOCKET NO.: 15-39147.001-R-1  
PARCEL NO.: 18-04-121-005-0000

The parties of record before the Property Tax Appeal Board are Susan Fallon, 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:** \$ 4,930  
**IMPR.:** \$ 47,782  
**TOTAL:** \$ 52,712

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 building of frame and masonry construction with 4,792 square feet of living area. The building is 59 years old. The property has a 3,559 square foot site, and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance (the "Classification Ordinance").

The appellant contents that the subject should be classified as a 2-11 property, and not a 2-95 property. In support of this argument, the appellant submitted an appraisal dated October 6, 2011. The appraisal states that the subject is one building containing four residential units, and that all four units are leased to tenants. The appraisal also includes black and white photographs of the subject's interior and exterior. One of the photographs of the subject's exterior shows four

natural gas meters. The interior photos depict several different apartment units. The appellant also submitted three lease agreements for three units within the subject.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales. These sales took place between November 2012 and May 2016 for \$105,000 to \$505,000, or \$64.10 to \$120.14 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,618. The subject property has an improvement assessment of \$69,688, or \$14.54 per square foot of living area. The subject's assessment reflects a market value of \$746,180, or \$155.71 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. These sales took place between February 2014 and December 2014 for \$225,000 to \$510,000, or \$198.14 to \$233.86 per square foot of living area, including land.

In written rebuttal, the appellant argued that the board of review's evidence should be given no weight because it was inaccurate in several respects, and that, in any case, the comparables submitted by the board of review are not similar to the subject for various reasons.

At hearing, the appellant argued that the subject is one building with one PIN, and that the subject contains four separate units. The appellant stated that the subject has remained in the same condition since it was purchased, which was prior to the appraisal's effective date of October 6, 2011. The appellant also argued that appellant's sale comparable #1 is very similar to the subject, and is classified as a class 2-11 property. The appellant also reaffirmed the evidence previously submitted.

The appellant also offered into evidence documentation that the subject was recently sold. The board of review representative objected to the admission of this evidence based on Property Tax Appeal Board Rule 1910.67(k), and the Board sustained the objection. The appellant also offered into evidence statements that a recent appraisal opined a market value for the subject, but did not tender a copy of the appraisal. The Board excluded these statements based on hearsay. 86 Ill.Admin.Code §1910.90(g).

The board of review analyst argued that the subject physically looks like four adjacent class 2-95 properties, but that separate townhome properties usually have different PINs. Upon questioning from the Board, the board of review analyst was "uncertain" as to what the subject's proper classification should be.

In oral rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons.

### **Conclusion of Law**

The appellant argued that the subject's classification was inaccurate. "Subject to such limitations as the General Assembly may hereafter prescribe by law, counties with a population of more than 200,000 may classify or continue to classify real property for purposes of taxation. Any such classification shall be reasonable and assessments shall be uniform within each class." Ill. Const. of 1970 art. IX, § 4(b). "Classification refers to the categorizing of real property according to its use, for the purpose of determining at which percentage of fair market value the property should be assessed." People ex rel. Costello v. Lerner, 53 Ill. App. 3d 245, 250 (5th Dist. 1977) (citing People ex rel. Jones v. Adams, 40 Ill. App. 3d 189, 195 (5th Dist. 1976)). "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Based on the evidence submitted by the parties, the Board finds that the appellant has shown, by a preponderance of the evidence, that the subject's classification as a class 2-95 property is inaccurate.

In accordance with Section 4(b) of Article IX of the Illinois Constitution, Cook County classifies property within it, and applies different assessment levels to different classes of properties. The Illinois Constitution states that the classifications "shall be uniform within each class." The Illinois Appellate Court interpreted this state constitutional provision to mean that real property could be classified according to use. Costello, 53 Ill. App. 3d at 250. As stated above, the subject is classified as a class 2-95 property for tax year 2015. The Classification Ordinance defines a class 2-95 property as an "Individually owned townhome or row house up to 62 years of age." The appellant asserts that the subject is a multi-family building that should be classified as a class 2-11 property. The Classification Ordinance defines a class 2-11 property as an "Apartment building with 2 to 6 units, any age."

Based on the evidence presented, the Board finds that the subject should be classified as a class 2-11 property. The appraisal states that the subject has four units, and that separate tenants occupy each unit. The appellant further submitted the lease agreements for three of the four units, which named three different individuals as the tenants of the three units. Moreover, the appraisal included an exterior photograph of the subject showing that the subject had four natural gas meters. The appraisal also included interior photographs, which show separate living units within the subject. At hearing, the appellant testified that the subject contains four units. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject is not a class 2-95 property, but is, instead, a class 2-11 property.

While the Board finds as such, it has no authority to change the subject's classification in the Cook County Assessor's records, as it is only charged with determining the correct assessment of the subject. 35 ILCS 200/16-180. However, the subject's classification as a class 2-11 property is pertinent to the uniformity and market value arguments raised by the appellant. Thus, the Board will conduct the uniformity and market value analyses whilst using its finding that the subject is a class 2-11 property.

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 appellant's comparables #1,<sup>1</sup> #4, and #7. These comparables sold for prices ranging from \$100.94 to \$112.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$155.71 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate that the subject is overvalued, and a reduction in the subject's assessment is warranted. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

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<sup>1</sup> The Board notes that the appellant submitted the descriptive and sales information for sale comparable #1 twice. The Board has ignored the second submission, as it is duplicative.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 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 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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