



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

APPELLANT: Jon Erikson JXE Investments, LLC  
DOCKET NO.: 15-39421.001-R-1  
PARCEL NO.: 31-36-411-013-0000

The parties of record before the Property Tax Appeal Board are Jon Erikson JXE Investments, LLC, 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 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:** \$1,980  
**IMPR.:** \$715  
**TOTAL:** \$2,695

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 Final Administrative 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 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame and masonry exterior construction containing 949 square feet of living area. The dwelling was constructed in 1953. Features of the home include a one and one-half car detached garage. The property has a 7,200 square foot site and is located in Park Forest, Rich Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited information on seven comparable sales described as one-story dwellings of frame and masonry construction that contain 949 or 974 square feet of living area. The dwellings were constructed in 1953 or 1954. The comparables are located from .22 of a mile to 1.00 mile from the subject and have the same neighborhood code as the subject property. Features of the comparables include a one and one-half car detached garage. One comparable has central air-conditioning. The size of the comparables' sites was not disclosed. The comparables sold from March 2014 to March 2015 for prices ranging from \$11,500 to \$27,000 or from \$12.12 to \$28.45 per square foot of living area, including land. Based on this evidence, the appellant requested a

reduction in the subject's total assessment to \$1,702 or a market value of approximately \$17,020 or \$17.93 per square foot, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$5,050 was disclosed. The subject's assessment reflects a market value of \$50,500 or \$53.21 per square foot of living area, including land when applying the 2015 three-year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

The board of review presented information on three comparable properties, only one of which included sales information. This comparable is improved with one-story dwelling of frame and masonry exterior construction and contains 949 square feet of living area. The dwelling was constructed in 1954 and has the same neighborhood code as the subject property. Features of the comparable include a one-car garage. The comparable is situated on a site containing 7,175 square feet of land area and sold in June 2012 for \$40,000 or \$42.15 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal appellant's attorney submitted a brief contending that, as the board of review did not comment on or dispute the appellant's comparable sales, that should serve as an admission that they are valid and should be used. As to the board of review's three comparables, appellant's attorney argued that two of the comparables are not recent sales and the third comparable property's 2012 sale is too remote in time to establish the market value as of the January 1, 2015 assessment date.

### **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 record contains ten comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #6 which has central air-conditioning, superior to the subject and to the board of review's comparables as two were equity comparables, not sales comparables, and board of review comparable #2's 2012 sale is dated and less indicative of market value as of the subject's January 1, 2015 assessment date.

The Board finds the appellant's remaining comparables to be the best comparables in the record. These comparables sold more proximate in time to the subject's assessment date and are similar to the subject in location, age, dwelling size and most features. The comparables sold from March 2014 to March 2015 for prices ranging from \$11,500 to \$27,000 or from \$12.12 to \$28.45 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$50,500 or \$53.21 per square foot of living area, including land,

which is above the range established by the most similar comparable sales in this record. therefore, the Board finds 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. 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: February 13, 2019



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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APPELLANT

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