



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

APPELLANT: Shem K Johnson
DOCKET NO.: 15-39925.001-R-1
PARCEL NO.: 30-17-104-034-0000

The parties of record before the Property Tax Appeal Board are Shem K Johnson, 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: \$900
IMPR.: \$2,158
TOTAL: \$3,058

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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.

Findings of Fact

The subject property consists of a two-story multi-family dwelling of masonry exterior construction with 2,184 square feet of living area. The dwelling is approximately 121 years old. Features of the home include a full unfinished basement. The property has a 3,000-square foot site and is located in Calumet City, Thornton Township, Cook County. The subject 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 three comparable sales located within the same neighborhood code as the subject property. The comparables consist of two-story multi-family dwellings that were built from 1903 to 1931. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,974 to 2,220 square feet of living

area. The comparables sold in September of 2015 for prices ranging from \$10,000 to \$31,874 or from \$5.07 to \$15.38 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$2,273.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,483. The subject's assessment reflects a market value of \$94,830 or \$43.42 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on three equity comparables¹ and one comparable sale² located within the same neighborhood code as the subject property. Comparable #3 sold in May 2016 for a price of \$129,000 or \$58.11 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 argued the board of review's comparables should be given no weight because the comparables lacked sales data and the sale of comparable #3 is to remote.

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 Board finds the best evidence of market value in the record to be the appellant's comparables. These properties sold proximate in time to the January 1, 2015 assessment date at issue and were similar to the subject in location, age, dwelling size, design and features. The comparables sold for prices ranging from \$10,000 to \$31,874 or from \$5.07 to \$15.38 per square foot of living area, including land. The subject's total assessment reflects a market value of \$94,830 or \$43.42 per square foot of living area including land, which falls above the range established by the comparables in this record. The Board gave less weight to the board of review's comparable sale #3 due to its 2016 sale date, which is less proximate in time to the January 1, 2015 assessment date at issue. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

¹ The board of review included a grid analysis of three equity comparables which will not be further addressed on this record as the Board finds equity data is not responsive to the appellant's market value argument.

² The appellant's comparable #2 and the board of review's comparable #3 appears to depict the same property. The board of review provided a more recent sale date for this comparable.

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: October 16, 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

Shem K Johnson, 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