



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

APPELLANT: Tiffany L. Watkins  
DOCKET NO.: 15-40005.001-R-1  
PARCEL NO.: 25-28-116-006-0000

The parties of record before the Property Tax Appeal Board are Tiffany L. Watkins, 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:** \$1,325  
**IMPR.:** \$1,160  
**TOTAL:** \$2,485

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 2,923 square feet of living area. The dwelling is approximately 108 years old. Features of the home include a partial finished basement. The property has a 2,650-square foot site and is located in Chicago, Lake 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 disclosed the subject sold February 22, 2013 for a price of \$6,000 and had been advertised for sale through the Multiple Listing Service as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement.

In support of the overvaluation argument, the appellant also 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 1888 to 1894. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,352 to 2,640 square feet of living area. The comparables sold from March 2014 to September 2015 for prices ranging from \$16,360 to \$22,000 or from \$6.89 to \$8.50 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$2,436.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,296. The subject's assessment reflects a market value of \$152,960 or \$52.33 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 four comparable sales with different neighborhood codes than the subject property. The comparables consist of two-story multi-family dwellings that range in age from 92 to 102 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,930 to 2,960 square feet of living area and are situated on sites that range in size from 3,125 to 4,000 square feet of land area. The comparables sold from July 2012 to October 2015 for prices ranging from \$165,000 to \$225,000 or from \$56.05 to \$76.79 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 of their distant location. Counsel provided a map as evidence which shows the location of the appellant's and the board of review's comparable sales.

### **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 the subject's sale and seven comparable sales for the Board's consideration. The Board gave less weight to the subject's sale due to its February 2013 sale date, which is not proximate in time for the January 1, 2015 assessment date at issue. The Board also gave little weight to the board of review's comparable sales due to their distant location when compared to the subject property.

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 \$16,360 to \$22,000 or from \$6.89 to \$8.50 per square foot of living area, including land. The subject's total assessment reflects a market value of \$152,960 or \$52.33 per square foot of living area including land, which falls above the range established by the best comparables in this record. 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.

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

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