



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

APPELLANT: Lou Davis  
DOCKET NO.: 15-40038.001-R-1  
PARCEL NO.: 25-09-319-026-0000

The parties of record before the Property Tax Appeal Board are Lou Davis, the appellant; 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:** \$500  
**IMPR.:** \$953  
**TOTAL:** \$1,453

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 dwelling of frame construction with 1,440 square feet of living area. The dwelling is 132 years old. Features of the home include a partial basement that is unfinished and a two-car garage. The property has a 6,250 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-05 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 sales, four of which are located within the subject's neighborhood code.<sup>1</sup> The comparables were one-story, 1.5-story, or two-story

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<sup>1</sup> The appellant reported two property index numbers for Comparable #2 on their grid analysis. For this report, the PIN #25-16-101-038-0000 will be referred to as Comparable #2a and PIN #25-16-101-037-0000 will be referred to as Comp #2b. The property characteristics for Comparable #2a was included in the appellant's grid analysis and in

dwellings that ranged in size from 862 to 1,378 square feet of living area.<sup>2</sup> The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from March 2014 to May 2015 for prices ranging from \$10,000 to \$15,000, land included. Four of the comparables had prices ranging from \$7.98 to \$17.40 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,930. The subject's assessment reflects a market value of \$119,300 or \$82.85 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, all of which are located within the subject's neighborhood code. The comparables were two-story dwellings of masonry construction that ranged in size from 1,161 to 1,268 square feet of living area. The comparables had varying degrees of similarity to the subject. The comparables had sale dates ranging from December 2013 to October 2015 for prices ranging from \$139,500 to \$154,900 or from \$116.67 to \$127.48 per square foot of living area, land included.

The appellant submitted a rebuttal critiquing the board of review's submission noting the upgrades and renovation of the board of review's comparables as well as their superior conditions when compared to the subject property.

### **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 to be the appellant's comparable sales #1, #3, and #4. These comparables were most similar to the subject in location, style, dwelling size, age and most features. These comparables sold proximate in time to the January 1, 2015 assessment date at issue. These most similar comparables sold from March 2014 to November 2014 for prices ranging from \$10,000 to \$15,000 or from \$7.98 to \$12.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,300 or \$82.85 per square foot of living area, including land, which is above the range established by the most similar comparable sales in this record. The Board gave less weight to the appellant's Comparable #2a due to its dissimilar design and considerably smaller dwelling size when

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the MLS sheet for Comparable #2b. An MLS sheet was included for all the appellant's comparables, except Comparable #2a.

<sup>2</sup> The Board did not include in its analysis the square feet of living area or the price per square foot of living area for Comparable #2b because the appellant did not disclose the comparable's square feet of the dwelling's living area.

compared to the subject. The Board gave less weight to the appellant's Comparable #2b because the appellant's evidence did not disclose the square feet of the dwelling's square feet of living area. The Board gave less weight to the board of review's comparable sales due to their considerably newer ages and/or date of sale when compared to the subject.

Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: January 15, 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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