



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

APPELLANT: John Jackson
DOCKET NO.: 15-40142.001-R-1
PARCEL NO.: 20-19-429-021-0000

The parties of record before the Property Tax Appeal Board are John Jackson, 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: \$1,875
IMPR.: \$175
TOTAL: \$2,050

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 frame construction with 1,950 square feet of living area. The dwelling is approximately 99 years old and features a partial unfinished basement. The property has a 3,125 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 submitted information on five comparable sales that were located from .06 to .94 of a mile from the subject property. The comparables were two-story multi-family dwellings that ranged in size from 1,556 to 2,138 square feet of living area. The comparables were built from 1902 to 1914. Features had varying degrees of similarity to the subject. The comparables had sales dates ranging from February to December 2015 for prices ranging from \$9,500 to \$20,500 or from \$4.63 to \$12.44 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,461. The subject's assessment reflects a market value of \$104,610 or \$53.65 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 eight comparable properties, four of which are comparables to demonstrate that the subject was being equitably assessed.¹ The comparables were 1.5-story or two-story multi-family dwellings that ranged in size from 1,632 to 2,188 square feet of living area. The comparables ranged in age from 81 to 102 years old. Features had varying degrees of similarity to the subject. Four of the comparables had sale dates ranging from February to September 2015 for prices ranging from \$188,000 to \$251,000 or from \$86.84 to \$132.80 per square foot of living area, including land.

The appellant submitted a rebuttal critiquing the board of review's submission. The rebuttal evidence included a map of both parties' comparables proximate location to the subject property. The evidence revealed that the board of review's comparables #5, #6, #7, and #8 are "almost 4 miles" or "over 4 miles" from 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. These comparables were similar to the subject in location, style, age, dwelling size, and most features. These comparables sold proximate in time to the January 1, 2015 assessment date at issue. These comparables sold from February to December 2015 for prices ranging from \$9,500 to \$20,500 or from \$4.63 to \$12.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$104,610 or \$53.65 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gave less weight to the board of review's comparables #1, #2, #3 and #4 as this evidence is not responsive to the overvaluation argument brought by the appellant. The Board gave less weight to the board of review's comparable sales #5, #6, #7, and #8 due to their distant location when compared to the subject.

¹ The board of review submitted eight comparables on two sheets of paper with the comparables numbered 1 through 4 on each sheet. For the record, the first sheet of comparables will be referred to as comparables #1 through #4, and the second sheet will be referred to as comparables #5 through #8. The Board recognizes the Appellant's Rebuttal refers to the board of review's comparables on the first sheet as BOR sales #1 through #4, and on the second sheet as BOR sales #5 through #8.

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Based on this evidence 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: December 18, 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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