



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

APPELLANT: Kevin Adam  
DOCKET NO.: 15-40643.001-R-1  
PARCEL NO.: 13-08-323-006-0000

The parties of record before the Property Tax Appeal Board are Kevin Adam, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$4,092  
**IMPR.:** \$44,676  
**TOTAL:** \$48,768

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) in order to challenge 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 two building improvements. Building #1 is a three-story four-unit apartment building of frame construction containing 2,750 square feet of building area. Building #1 was built in approximately 1925. Building #2 is a coach house at the rear of the property containing 588 square feet of building area which was also built in approximately 1925. Features include a two-car garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson 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 four comparable sales, one of which was located within the

same neighborhood code as the subject property. The comparable parcels range in size from 3,720 to 4,000 square feet of land area. Each parcel is improved with a two-story multi-family frame or masonry dwelling. The comparables range in age from 59 to 91 years old. The buildings range in size from 2,285 to 3,292 square feet of living area. Three of the comparables have full basements with apartments; one comparable has a concrete slab foundation. Two of the comparables each have two-car garages. The comparables had sale dates ranging from July 2013 to October 2014 and sold for prices ranging from \$302,000 to \$375,000 or from \$112.64 to \$148.79 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 \$48,768. The subject's assessment reflects a market value of \$487,680 or \$177.34 per square foot of living area, including land, 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. The comparable parcels range in size from 3,125 to 3,750 square feet of land area. Each parcel is improved with a two-story multi-family frame or masonry dwelling. The comparables range in age from 93 to 117 years old. The buildings range in size from 2,738 to 2,764 square feet of living area. Three of the comparables have full basements, one of which has finished area; one comparable has a partial basement. Three of the comparables each have two-car garages. The comparables had sale dates ranging from November 2014 to August 2015 and sold for prices ranging from \$550,000 to \$631,000 or from \$199.20 to \$230.46 per square foot of living area, including land

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #4. Appellant's comparables #1 and #2 have dated sales in 2013 as compared to the valuation date at issue of January 1, 2015. The Board has also given reduced weight to appellant's comparable #3 due to its substantially newer age when compared to the subject that is 91 years old.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sales. These comparables were similar to the subject in age and size. These most similar comparables sold between October 2014 and August 2015 for prices ranging from \$340,000 to \$631,000 or from \$148.79 to \$230.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$487,680 or \$177.34 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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Chairman



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Member

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Member



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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 23, 2019



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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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