



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

APPELLANT: Kathleen Sheehy
DOCKET NO.: 16-20734.001-R-1
PARCEL NO.: 11-32-319-005-0000

The parties of record before the Property Tax Appeal Board are Kathleen Sheehy, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; 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: \$12,920
IMPR.: \$56,216
TOTAL: \$69,136

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 three-story multi-family dwelling of masonry exterior construction with 6,732 square feet of living area. The dwelling is approximately 101 years old. Features include a basement finished as an apartment and a 4-car garage. The building also has a private elevator. The property has a 7,600 square foot site and is located in Chicago, Rogers Park 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 an appraisal estimating the subject property had a market value of \$575,000 as of January 1, 2016. The appraisal was prepared by Thomas W. Grogan and John T. Setina, III of Sterling Valuation, Real Estate Appraisers & Consultants. In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value.

The appraisers analyzed five comparable sales with locations “similar” to the subject property. The comparables consist of two, 2-story, one, 3-story and two, four-story¹ multi-family dwellings that were built from 1900 to 1964. The dwellings range in size from 4,647 to 13,377 square feet of living area. The comparables sold from October 2013 to May 2016 for prices ranging from \$545,000 to \$1,799,999 or from \$66.23 to \$135.90 per square foot of living area, including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$57,500 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,136. The subject's assessment reflects a market value of \$691,360 or \$102.70 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 comparable sales with the same neighborhood and classification codes as the subject property. The buildings were described as being located .25 of a mile from the subject property. The comparables consist of one, 3-story and two, 2-story multi-family dwellings that range in age from 103 to 107 years old. The buildings have full unfinished basements. One comparable has two fireplaces and two comparables have 2-car or 3-car garages. The buildings range in size from 2,516 to 6,421 square feet of living area and are situated on sites ranging in size from 4,632 to 6,950 square feet of land area. The comparables sold from March to October 2015 for prices ranging from \$410,000 to \$750,000 or from \$113.69 to \$162.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains an appraisal submitted by the appellant and three comparable sales provided by the board of review. The Board finds the appellant's appraisal is unpersuasive and not a credible indicator of value. The Board finds the lack of adequate property descriptions for the comparable sales further detracts from the comparative analysis within the appraisal and the reliability of the value adjustments used to obtain the subject's value conclusion. Therefore, the Board gives less weight to the conclusion of value contained in the appellant's appraisal.

¹ Story heights for the comparables was based on the photographic evidence provided in the appraisal.

The Board also gave less weight to board of review comparable sale #2 due to its smaller dwelling size when compared to the subject property. The Board finds board of review comparable sales #1 and #3 sold proximate in time to the January 1, 2016 assessment date and are more similar when compared to the subject in location, age, dwelling size and most features. These comparables sold in September or October 2015 for prices of \$730,000 and \$750,000 or \$113.69 and \$150.00 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$691,360 or \$102.70 per square foot of living area including land. After considering adjustments to the comparables for smaller dwelling size and features, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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.

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: September 17, 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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