



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

APPELLANT: Sherrie Wilks
DOCKET NO.: 16-36677.001-C-1
PARCEL NO.: 19-35-227-045-0000

The parties of record before the Property Tax Appeal Board are Sherrie Wilks, the appellant(s); 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: \$20,692
IMPR.: \$64,988
TOTAL: \$85,680

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 6,367 square foot parcel of land improved with a 59-year old, one-story, masonry, three-unit, commercial building containing approximately 5,040 square feet of building area. The property is located in Chicago, Lake Township, Cook County and is classified as a class 5 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 three comparables. These properties are described as one-story, masonry, one or three-unit, commercial buildings. They range in age from 54 to 62 years and in size from 1,860 to 3,500 square feet of building area. These comparables sold from 2011 to January 2017 for prices ranging from \$75.27 to \$92.69 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,680 which reflects a market value of \$342,720 or \$68.00 per square foot of building area when using the level of assessment for class 5 property of 25% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted six market value comparables. These comparables are described as one or two-story, masonry, residential/storefront or commercial buildings. They range in age from 21 to 114 years and in size from 3,750 to 5,000 square feet of building area. They sold from April 2013 to August 2015 for prices ranging from \$73.78 to \$144.70 per square foot of building area.

At hearing, Ms. Wilks testified that the subject has been vacant for 10 years due to damage to the roof from a storm. She testified she has not been able to afford repairs to the roof because the insurance company denied her claim. She testified that she keeps up the outside of the building, so she does not get any violations, but has a large amount of damage in the interior of the building.

As to the comparables, Ms. Wilks testified that these properties are not vacant nor are the buildings damaged. She acknowledged that comparable #2 was vacant for a short time at sale, but is not vacant in 2019. She testified that these comparables are located within one-quarter mile of the subject.

The board of review's representative, Lena Henderson, rested on the evidence previously submitted.

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 best evidence of market value to be the appellant's comparables #1 and #3 and the board of review's comparables #2 and #4. These comparables sold from July 2015 to January 2017 for prices ranging from \$73.78 to \$108.23 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$68.00 per square foot of building area which is below the range of the best comparables in the record. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction 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: November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sherrie Wilks
18454 Carrington Ct
Hazel Crest, IL 60429

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602