



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

APPELLANT: James Tucker
DOCKET NO.: 17-24241.001-R-1
PARCEL NO.: 15-01-216-038-0000

The parties of record before the Property Tax Appeal Board are James Tucker, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. in Chicago; 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: \$14,212
IMPR.: \$50,788
TOTAL: \$65,000

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 2017 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 brick and stone exterior with 4,033 square feet of living area. The dwelling was constructed in 1941 and is approximately 77 years old. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 2-car garage. The property is located on a busy street across from a high school on an 11,844 square foot site that is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 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 \$650,000 as of January 1, 2017. The appraisal was prepared by Audrey Clamage, a certified residential real

estate appraiser. The purpose of the appraisal report was to evaluate the subject property for real state tax assessment purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from .26 to .97 of a mile from the subject. The comparables have sites that range in size from 8,859 to 10,050 square feet of land area and are improved with 2-story, 2.5-story or 3-story dwellings of frame or masonry exterior construction that range in size from 2,700 to 5,530 square feet of living area. The homes range in age from 63 to over 100 years old. Each comparable has a full basement, one of which has a recreation room and another of which has a recreation room, bathroom, two bedrooms, a theatre, and a bath. Each comparable has central air conditioning and a 2-car or a 4-car garage. Comparable #2 features an inground swimming pool. The comparables sold from May to July 2016 for prices ranging from \$625,000 to \$700,000 or from \$121.16 to \$253.70 per square foot of living area, land included.

The appraiser adjusted the comparables for differences from the subject in location, room count, dwelling size, basement finish, exterior features, including the inground swimming pool, and garage size. After adjustments, the appraiser arrived at adjusted prices for the comparables sales ranging from \$590,090 to \$706,990 or from \$106.71 to \$250.90 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$65,000 which reflects a market value of \$650,000 or \$161.17 per square foot of living area, land included, when applying the level of assessment from class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,000. The subject's assessment reflects a market value of \$700,000 or \$173.57 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 located within the same neighborhood code as the subject property. The comparables have sites than range in size from 10,860 to 17,195 square feet of land area and are improved with 2-story brick dwellings that range in size from 3,725 to 4,486 square feet of living area and range in age from 77 to 91 years old. Three comparables each have a full or partial basement with a recreation room; one comparable has a concrete slab foundation. Three comparables have and each comparable has central air conditioning, one or two fireplaces, and a 2-car to a 3-car garage. Comparables #1 and #2 are characterized as being in deluxe condition, while the subject property and comparables #3 and #4 are said to be in average condition. The comparables sold from June 2014 to November 2017 for prices ranging from \$600,000 to \$1,340,000 or from \$161.07 to \$315.29 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued that the appraisal was the best evidence of the subject property's market value and the board of review's evidence should be given no weight because it was unresponsive to the appellant's market value argument.

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 appellant submitted an appraisal, while the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the board of review's unadjusted comparables which differ from the subject in condition, dwelling size, garage size, foundation type and/or finish. Further, the 2014 and 2015 sales of comparables #2 through #4 are dated relative to the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser chose four comparable sales to which she made reasonable adjustments for differences from the subject in features such as location, room count, dwelling size, basement finish, exterior features, including the inground swimming pool, and garage size to arrive at adjusted prices ranging from \$590,090 to \$706,990 or from \$106.71 to \$250.90 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$700,000 or \$173.57 per square foot of living area, land included, which is higher than the \$650,000 opinion of value arrived at by the appraiser. The Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment commensurate with 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: September 21, 2021



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

James Tucker, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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