



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

APPELLANT: Fatima Lowe
DOCKET NO.: 17-24316.001-R-1
PARCEL NO.: 28-36-107-027-0000

The parties of record before the Property Tax Appeal Board are Fatima Lowe, the appellant, by Jerri K. Bush, of the Law Office of Jerri K Bush 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 **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: \$2,457
IMPR.: \$8,243
TOTAL: \$10,700

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 one-story dwelling of frame and masonry construction with 1,255 square feet of living area. The dwelling was built in 1969. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,020 square foot site and is located in Hazel Crest, Bremen Township, Cook County. The subject is classified as a class 2-03 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 that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 6,958 to 8,386 square feet of land area that were improved with one-story dwellings of frame or frame and masonry construction. The homes ranged in size from 1,258 to 1,495 square feet of living

area and were built in either 1961 or 1962. The comparables had full or partial basements, two of which had finished area, and either a one-car or a two-car garage. Three comparables had central air conditioning and one comparable had a fireplace. The comparables sold from January 2016 to November 2017 for prices ranging from \$44,189 to \$90,000 or from \$35.13 to \$71.54 per square foot of living area, including land. The appellant's evidence disclosed that the subject was purchased in 2014 for \$102,000.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$6,063, which would reflect a market value of \$60,630 or \$48.31 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,700. The subject's assessment reflects a market value of \$107,000 or \$85.26 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 properties that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 6,874 to 9,045 square feet of land area that were improved with one-story dwellings of frame and masonry construction. The homes ranged in size from 1,166 to 1,495 square feet of living area and were built between 1961 and 1971. Three comparables had finished full or partial basements and one comparable was built on a slab foundation. Other features included central air conditioning and a 2-car garage. Three comparables sold from July 2014 to August 2016 for prices ranging from \$134,900 to \$160,000 or from \$98.26 to \$115.69 per square foot of living area, including land. The board of review's evidence also disclosed that the subject was purchased in February 2014 for \$102,000.

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 parties submitted a total of seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 and #4 due to their sale prices being outliers, when compared to the other sales in the record. Furthermore, comparable sale #4 was sold at auction, which would explain its relatively lower sale price. The Board also gave less weight to the board of review's comparables #1, #2 and #4, due the lack of sales data or their sale dates occurring greater than 22 months prior to the January 1, 2017 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location,

style and most features. However, two of the best comparables were larger than the subject and all were older than the subject. Nevertheless, the best comparables sold from August 2016 to November 2017 for prices ranging from \$73,000 to \$146,900 or from \$48.83 to \$98.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$107,000 or \$85.26 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, such as their older ages, the Board finds the subject's assessment is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not warranted.

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:

May 18, 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

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