



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

APPELLANT: Matthew Phillips
DOCKET NO.: 17-29700.001-R-1
PARCEL NO.: 28-23-118-004-0000

The parties of record before the Property Tax Appeal Board are Matthew Phillips, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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: \$3,055
IMPR.: \$1,945
TOTAL: \$5,000

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 one-story dwelling of frame construction with 1,056 square feet of living area. The dwelling is 59 years old. Features of the home include a crawl-space foundation and a two-car garage. The property has a 17,460 square foot site and is located in Markham, 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's appeal is based on both overvaluation and assessment equity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing three comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,980 to 15,570 square feet of land area and were improved with class 2-02 or 2-03 dwellings of frame or masonry construction. The homes ranged in size from 676 to 1,060 square feet of living area and ranged

in age from 60 to 70 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from June 2015 to April 2016 for prices ranging from \$40,000 to \$48,500 or from \$38.46 to \$45.75 per square foot of living area, including land.

In support of the assessment inequity argument with respect to the improvement, the appellant submitted a grid analysis containing four comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with class 2-03 dwellings of frame construction that ranged in size from 1,012 to 1,109 square feet of living area and ranged in age from 63 to 76 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$564 to \$3,848 or from \$.53 to \$3.47 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$4,423.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,728. The subject's assessment reflects a market value of \$77,280 or \$73.18 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 subject has an improvement assessment of \$4,673 or \$4.43 per square foot of living area.

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. Two of the comparables were also located on the same block as the subject. The comparables had lots ranging in size from 13,520 to 17,697 square feet of land area that were improved with one-story dwellings of frame construction. The homes ranged in size from 1,091 to 1,138 square feet of living area and ranged in age from 66 to 71 years old. The comparables had other features with varying degrees of similarity to the subject. Comparable #2 sold in March 2015 for \$12,500 or \$11.38 per square foot of living area, including land. The comparable properties had improvement assessments ranging from \$5,603 to \$6,242 or from \$5.10 to \$5.72 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 parties submitted a total of four comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #2 due to its dissimilar building classification code and its significantly smaller size, when compared to the subject. The Board finds the

parties remaining comparables were most similar to the subject in location, building classification, age, size and most features. However, the comparables sales were somewhat dated when compared to the January 1, 2017 assessment date at issue. Nevertheless, the best comparables sold from March to September 2015 for prices ranging from \$12,500 to \$48,500 or from \$11.38 to \$45.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$77,280 or \$73.18 per square foot of living area, including land, which falls above 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 justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on assessment inequity.

The parties submitted improvement assessment information for eight comparable properties that were located in the subject's neighborhood code. The board gave less weight to the appellant's comparable #1 due to its improvement assessment being an outlier, when compared to the parties' remaining equity comparables. The Board finds the parties' remaining comparables were similar to the subject in location, classification code, size and features. The best comparables had improvement assessments ranging from \$3,010 to \$6,242 or from \$2.97 to \$5.72 per square foot of living area. The subject's improvement assessment, after the reduction given for overvaluation, of \$1,945 or \$1.84 per square foot of living area falls below the range established by the best improvement comparables in this record and a further reduction on the grounds of lack of uniformity 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: 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

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