



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

APPELLANT: Jessica Chavez
DOCKET NO.: 17-29711.001-R-1 through 17-29711.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jessica Chavez, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-29711.001-R-1	28-14-421-010-0000	645	7,797	\$8,442
17-29711.002-R-1	28-14-421-011-0000	645	7,797	\$8,442

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 frame construction with 1,736 square feet of living area. The dwelling is 16 years old. Features of the home include an unfinished partial basement, central air conditioning and a 2-car garage. The property has a 3,690 square foot site and is located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-07 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 with 3,690 square feet of land area that were improved with class 2-03, 2-05 or 2-07 dwellings of frame or frame and masonry construction.

The homes ranged in size from 1,580 to 1,825 square feet of living area and were either 18 or 76 years old. One comparable had an unfinished partial basement and two comparables were built on slab foundations. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from January to October 2017 for prices ranging from \$25,000 to \$85,000 or from \$15.82 to \$46.58 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing three comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with class 2-07 dwellings of frame or frame and masonry construction that ranged in size from 1,704 to 1,982 square feet of living area and were either 22 or 36 years old. Two comparables had unfinished full or partial basements and one comparable had a crawl-space foundation. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$11,491 to \$16,254 or from \$5.93 to \$8.20 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessments be reduced to \$4,580.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,884. The subject's assessment reflects a market value of \$168,840 or \$97.26 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%. The subject has a total improvement assessment of \$15,594 or \$8.98 per square foot of living area. The board of review revealed that the subject property has a prorated assessment.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis of four suggested sales and two separate equity grid analyses detailing four comparable properties. The comparable sales were not located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 4,695 to 25,922 square feet of land area that were improved with two-story dwellings of frame or frame and masonry construction. The homes ranged in size from 1,619 to 1,962 square feet of living area and ranged in age from 9 to 39 years old. The comparables had unfinished full or partial basements and other features with varying degrees of similarity to the subject. The comparables sold from July to November 2016 for prices ranging from \$190,000 to \$245,000 or from \$103.98 to \$140.11 per square foot of living area, including land.

The board of review's equity grids contained four comparable properties, three of which had prorated assessments across two parcels. The comparables were located within the same neighborhood code as the subject property. Three of the comparables were two-story frame dwellings and one comparable was a multi-level frame dwelling. The homes ranged in size from 1,634 to 1,792 square feet of living area and ranged in age from 10 to 18 years old. The comparables had full or partial basements, two of which had finished area. Other features had varying degrees of similarity to the subject. The comparables had total improvement assessments ranging from \$15,324 to \$17,644 or from \$7.03 to \$9.85 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 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 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 and #2, due to their dissimilar building classifications, dissimilar slab foundations and significantly older ages when compared to the subject. The Board finds the parties' remaining comparable sales were most similar to the subject in construction class, age, size and most features. However, the board of review's comparables were located in different location codes than the subject. Nevertheless, the most similar comparable sales occurred from July 2016 to October 2017 for prices ranging from \$85,000 to \$245,000 or from \$46.58 to \$140.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$168,840 or \$97.26 per square foot of living area, including land, which falls within the range established by the most similar sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement 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.

The parties submitted seven equity comparables that were located within the subject's neighborhood code. The Board gave less weight to the appellant's comparables due to their older age when compared to the subject. In addition, comparable #1 had a dissimilar crawl-space foundation when compared to the subject. The Board also gave less weight to the board of review's comparable #4, which was a class 2-34 multi-level frame dwelling. The Board finds the board of review's remaining three comparables were similar to the subject in location, building classification, age, size and most features. These comparables had improvement assessments ranging from \$15,300 to \$17,644 or from \$9.03 to \$9.84 per square foot of living area. The subject's improvement assessment of \$15,594 or \$8.98 per square foot of living area falls within the range established by the best equity comparables in this record on a total improvement assessment basis and below the range on a per square foot basis. Based on this

record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment 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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