



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

APPELLANT: Thomas Simon
DOCKET NO.: 17-29902.001-R-1
PARCEL NO.: 28-23-100-023-0000

The parties of record before the Property Tax Appeal Board are Thomas Simon, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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: \$6,391
IMPR.: \$10,584
TOTAL: \$16,975

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 multi-family dwelling of frame construction with 1,675 square feet of living area. The dwelling is 62 years old and has a crawl-space foundation. The property has a 36,520 square foot site and is located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-11 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 has a market value of \$30,000 as of January 1, 2017.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected five

suggested comparable properties that are located in Harvey. The appraiser did not disclose the comparables site sizes but disclosed they have land to building ratios ranging from 4.2:1 to 10:1, as opposed to the subject's land to building ratio of 21.8:1. The comparables are improved with multi-family dwellings of masonry, masonry and frame or "sided frame" construction that range in size from 1,330 to 3,110 square feet of living area. The comparables range in age from 53 to 88 years old and have full basements, two of which are partially finished. Two comparables have either a 2-car or a 3-car garage. Other features of the comparables, such as central air conditioning and number of fireplaces, was not disclosed by the appraiser. The comparables sold from October 2015 to April 2017 for prices ranging from \$26,000 to \$42,000 or from \$13,000 to \$21,000 per apartment or from \$4.55 to \$10.15 per square foot of living area, including land. The appraiser acknowledged that the exterior of the subject is in average to fair condition, however, the interior is in fair to poor condition after being vandalized. The appraiser also could not ascertain the condition of the plumbing and furnace at the time of inspection.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$3,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,975. The subject's assessment reflects a market value of \$169,750 or \$101.34 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 that are located in Midlothian, Oak Forest or Tinley Park. The comparables have sites ranging in size from 7,875 to 18,060 square feet of land area that are improved with one-story or three-story multi-family dwellings that range in size from 3,869 to 6,078 square feet of living area. The comparables range in age from 25 to 54 years old. One comparable has a full unfinished basement, one comparable has a crawl-space foundation and two comparables have a slab foundation. Two comparables have central air conditioning and one comparable has a 4-car garage. The comparables sold from April 2016 to December 2017 for prices ranging from \$400,000 to \$568,000 or from \$78.56 to \$107.03 per square foot of living area, including land.

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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion and the comparables' raw sales data due to the appraiser's use of comparables that

differ significantly from the subject in foundation type, when the board of review submitted three properties that do not have a basement foundation, like the subject. In addition, comparable sale #5 occurred 14 months prior to the January 1, 2017 assessment date at issue. The appraisal also lacks disclosure of the comparables' other features, which is necessary when making comparisons to the subject's features. The Board also finds that, due to the subject's significantly larger site, the appraisal lacks discussion and explanation as to the land value adjustment used by the appraiser.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #3 and #4. The Board gives less weight to the board of review's comparable #2 due to its dissimilar basement foundation, when compared to the subject's crawl-space foundation. The board of review's best comparables were most similar to the subject in location, building classification code, foundation type and some features. However, these comparables were significantly larger than the subject, albeit they have smaller sites. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold from April 2016 to December 2017 for prices ranging from \$400,000 to \$568,000 or from \$87.45 to \$107.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,750 or \$101.34 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's lower overall market value is warranted. Based on this evidence the Board finds a reduction in the subject's assessment 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: July 20, 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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