



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

APPELLANT: Thomas Kidwell
DOCKET NO.: 17-33189.001-R-1
PARCEL NO.: 18-32-302-020-0000

The parties of record before the Property Tax Appeal Board are Thomas Kidwell, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer, LLC 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: \$19,048
IMPR.: \$26,452
TOTAL: \$45,500

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 1.5-story dwelling of masonry construction with 3,445 square feet of living area. The dwelling is 13 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached 3-car garage. The property has a 29,306 square foot site and is located in Willow Springs, Lyons Township, Cook County. The property is a class 2-04 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 \$455,000 as of January 1, 2017. The appellant's appraisers utilized the sales comparison approach in valuing the subject and selected four comparable properties that are located from .17 to 1.10 miles from the subject. The comparables have sites ranging in size from 9,100 to 35,413 square

feet of land area that are improved with dwellings that range in size from 2,594 to 4,900 square feet of living area. The homes range in age from 22 to 60 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables have sale dates ranging from March 2015 to November 2016 and sold for prices ranging from \$400,000 to \$570,000 or from \$116.33 to \$154.20 per square foot of living area, including land. After adjusting the comparables' sale prices, the appraisers estimated the comparables would have adjusted sale prices ranging from \$447,100 to \$477,000 or from \$91.24 to \$175.51 per square foot of living area including land. Based on these adjusted sale prices, the appraisers estimated that the subject would have a value of \$455,000 as of January 1, 2017.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to reflect the appraised value.

The appellant's submission revealed that the subject has a total assessment of \$53,084. The subject's assessment reflects a market value of \$530,840 or \$154.09 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 did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The appellant submitted rebuttal acknowledging that the board of review was found to be in default and requested that the Board issue a decision without a hearing.

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 Board finds the only evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$455,000 as of January 1, 2017. The subject's assessment reflects a market value of \$530,840 or \$154.09 per square foot of living area, including land, which is above the appraised value. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the 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: June 8, 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

Thomas Kidwell, by attorney:
Herbert B. Rosenberg
Schoenberg Finkel Beederman Bell Glazer, LLC
300 South Wacker Drive
Suite 1500
Chicago, IL 60606

COUNTY

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