



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

APPELLANT: Paul & Yolanda Montgomery  
DOCKET NO.: 17-40790.001-R-1  
PARCEL NO.: 33-07-111-011-0000

The parties of record before the Property Tax Appeal Board are Paul & Yolanda Montgomery, the appellant(s); 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:** \$5,221  
**IMPR.:** \$23,208  
**TOTAL:** \$28,429

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 is a 39 year-old, two-story dwelling of masonry construction containing 4,023 square feet of living area. Features of the subject include a partial unfinished basement and a two and one-half car garage. The subject's street address is 19644 Terrace Avenue, Lynwood, Illinois. The property has a 12,287 square foot site in Bloom Township, Cook County. The property is a Class 2 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 for a different property at 19650 Terrace Avenue, Lynwood, Illinois. The appraisal estimated the property at 19644 Terrace Avenue had a market value of \$210,000 as of August 10, 2017. The appraisal cited three properties that sold in 2017. Two of

them were sold on the open market; the third property sold in a private transaction. These properties ranged from 2,507 to 4,023 square feet of living area including land, or from \$52.50 to \$61.83 per square foot. The appellant requested a total assessment reduction to \$21,000 when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant also submitted assessment and property characteristic information sheets for two additional properties. These properties ranged from 4,023 to 4,039 square feet of living area, or from \$5.77 to \$5.80 per square foot of living area. These information sheets did not cite sale data.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,429. The subject's assessment reflects a market value of \$284,290, or \$70.67 per square foot of living area including land when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested comparable sales that sold from May 2016 through November 2017. These properties ranged from 1,628 to 4,023 square feet of living area including land, or from \$72.84 to \$111.60 per square foot.

### **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 Board finds the appraisal submitted by the appellant was not for the subject at 19644 Terrance Avenue, but was for a different property at 19650 Terrance Avenue. Consequently, the Board finds the appellant did not meet the burden of proof of overvaluation of the subject by a preponderance of evidence.

The two assessment equity comparable properties disclosed by the appellant did not address the issue raised by the appellant of overvaluation. Further, they did not establish a range of at least three comparable equity properties. Consequently, the Board gives no weight to these properties.

However, the appraisal did include raw, unadjusted sales data of three comparable properties. The board of review also submitted four recent suggested sale properties. The Board finds the best evidence of market value to be the appellant's comparable sale(s) #1 and #2, which were cited in the appraisal, and the board of review comparable sale(s) #2. These comparables sold for prices ranging from \$52.50 to \$106.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$70.67 per square foot of living area including

land, which is within 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 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.

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Chairman



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Member

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Member



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Member

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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: December 23, 2019



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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

Paul & Yolanda Montgomery  
7472 CiderMill Rd  
Michigan City, IL 46360

COUNTY

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