



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

APPELLANT: Herman L. Rogers
DOCKET NO.: 17-42315.001-R-1
PARCEL NO.: 32-08-337-027-0000

The parties of record before the Property Tax Appeal Board are Herman L. Rogers, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; 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: \$2,700
IMPR.: \$2,930
TOTAL: \$5,630

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 multi-level dwelling of frame and masonry exterior construction with 1,280 square feet of living area. The dwelling was built in 1962 and is approximately 55 years old. Features of the home include a partial basement with finished area, central air conditioning and a one-car garage. The property has a 6,000 square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-34 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 information on nine comparable sales improved with multi-level dwellings that range in size from 1,148 to 1,350 square feet of living area and were built from 1958 to 1962. The comparables have sites ranging in size from 6,000 to 8,123 square feet of land area and have the same assessment neighborhood code as the subject property. Each comparable has a partial basement with finished area and a one-car or a two-car garage. Four comparables have

central air conditioning. The comparables sold from April 2016 to June 2017 for prices ranging from \$43,400 to \$65,000 or from \$32.15 to \$56.04 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$4,770.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,247. The subject's assessment reflects a market value of \$112,470 or \$87.87 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,317 to 1,402 square feet of living area and range in age from 56 to 60 years old. The comparables have sites ranging in size from 6,000 to 8,160 square feet of land area and three have the same assessment neighborhood code as the subject property. Each property has a partial basement with finished area and a two-car garage. Three comparables have central air conditioning and one comparable has a fireplace. These properties sold from June 2015 to July 2017 for prices ranging from \$1 to \$180,000 or from \$0.00 to \$135.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued board of review comparables #2, #3 and #4 are not comparable to the subject, as #2 is not a recent sale, #3 is located over 2 miles from the subject, and #4 sold in 2015 too remote in time to establish market value as of the January 1, 2017 assessment date. The appellant's counsel also submitted a map depicting the locations of both parties' comparables in relation to the subject.

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 13 comparable sales were submitted by the parties to support their respective positions similar to the subject in style and age. The Board gave less weight to board of review comparables #2, #3 and #4, as comparable #2 sold for \$1 which is not reflective of market value when compared to other sales in the record, comparable #3 located over 2 miles from the subject and comparable #4 sold in 2015, less proximate in time to the January 1, 2017 and therefore, less likely to be reflective of market value than the other more recent sales in the record.

The Board finds the best evidence of the subject's market value to be the appellant's comparables along with board of review comparable #1 which are recent sales with varying degrees of similarity to the subject in site size, dwelling size and features. These comparables sold from April 2016 to June 2017 for prices ranging from \$43,400 to \$155,000 or from \$32.15

to \$117.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$112,470 or \$87.87 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, of these ten best comparable sales, the Board finds only one comparable sale, board of review comparable #1, sold for a greater price than the subject's estimated market value as reflected by its assessment. This comparable has a larger site and two-car garage when compared to the subject. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment 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: 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

AGENCY

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