



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

APPELLANT: Kathy Kooyenga
DOCKET NO.: 17-43596.001-R-1
PARCEL NO.: 31-35-409-002-0000

The parties of record before the Property Tax Appeal Board are Kathy Kooyenga, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:

LAND: \$2,163
IMPR.: \$3,866
TOTAL: \$6,029

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 and masonry exterior construction with 1,170 square feet of living area. The dwelling was constructed in 1955 and is approximately 62 years old. Features of the home include a concrete slab foundation, central air conditioning and a one-car garage. The property has a 7,210 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 23, 2015 for a price of \$39,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Secretary of Veterans Affairs, the parties were not related, and the property was sold by a realtor and advertised for sale through the Multiple Listing Service

(MLS) for 119 weeks. To document the transaction the appellant submitted a copy of the Settlement Statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,029. The subject's assessment reflects a market value of \$60,290 or \$51.53 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 located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 7,200 to 10,544 square feet of land area. The properties have the same classification code as the subject and are improved with a 1.5-story dwelling and three, 1-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,092 to 1,349 square feet of living area. The dwellings range in age from 60 to 62 years old. The comparables have concrete slab foundations. One comparable has central air conditioning. Each comparable has a 1-car to a 2.5-car garage. The comparables sold from April 2015 to September 2017 for prices ranging from \$71,500 to \$127,000 or from \$55.60 to \$116.30 per square foot of living area, including land. Based on this evidence, the board of review asserts that the subject's assessment is correct.

In rebuttal, the appellant argued the only credible evidence presented to the Property Tax Appeal Board as to the subject property's market value was submitted by the appellant.

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 appellant submitted information pertaining to the sale of the subject property and the board of review provided information on four comparables sales to support their respective positions. The Board gave little weight to the subject's sale price. The subject's sale occurred in January 2015 which is 24 months prior to the subject's January 1, 2017 valuation date and less likely to be reflective of market value. The Board also gave less weight to board of review comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record are comparable sales #1, #2 and #3 submitted by the board of review. These comparables sold more proximate in time to the assessment date at issue than the subject sale and have varying degrees of similarity to the subject in location, age, dwelling size, and features. The comparables sold for prices ranging from \$71,500 to \$127,000 or from \$61.11 to \$116.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,290 or \$51.53 per square foot of

living area, including land, which falls below the best comparables sales in the record both on overall price and price per square foot. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported and 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:

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

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