



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

APPELLANT: Robert D. Goss
DOCKET NO.: 17-44657.001-R-1
PARCEL NO.: 25-15-121-060-0000

The parties of record before the Property Tax Appeal Board are Robert D. Goss, 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: \$2,052
IMPR.: \$448
TOTAL: \$2,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge 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 exterior construction with 1,840 square feet of living area. The dwelling was built in 1910 and is approximately 107 years old. The dwelling has a full unfinished basement. The property has a 3,420 square foot site and is located in Chicago, Hyde Park Township, Cook County and is a class 2-11 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 information on six comparable sales located within .83 of a mile from the subject. These comparables have sites ranging in size from 2,640 to 5,175 square feet of land area and are improved with two-story multi-family dwellings ranging in size from 1,584 to 2,056 square feet of living area. The comparables were built from 1890 to 1915 and have full unfinished basements. Three comparables have two-car garages. These properties sold from March 2016 to October 2017 for prices ranging from \$3,000 to \$55,000 or from \$1.51 to \$26.75 per square foot

of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,335. The subject's assessment reflects a market value of \$163,350 or \$88.78 per square foot of building area, including land, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located outside of the subject's assessment neighborhood code. The comparables have sites with either 3,000 or 3,350 square feet of land area and are class 2-11 properties improved with two-story multi-family dwellings of frame or masonry exterior construction ranging in size from 2,000 to 2,522 square feet of living area and are 18 to 124 years old. Each comparable has a full basement with one having a finished apartment. One comparable has central air conditioning and a two-car garage. These properties sold in either November 2015 or August 2016 for prices ranging from \$260,000 to \$368,500 or from \$116.97 to \$153.10 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 attorney critiqued the board of review comparables noting differences in age, dwelling size and location when compared to the subject. A map submitted by the appellant depicts the board of review comparables are located over 6.5 miles from the subject property.

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 parties submitted nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the board of review comparables due to their locations being over 6.5 miles from the subject property, dissimilar age and/or larger dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables which overall are more similar to the subject in location, dwelling size, design, age and features. These comparables sold from March 2016 to October 2017 for prices ranging from \$3,000 to \$55,000 or from \$1.51 to \$26.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,350 or \$88.78 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted.

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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