



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

APPELLANT: Stan Ligas S & L Construction
DOCKET NO.: 17-44659.001-R-1
PARCEL NO.: 20-26-416-015-0000

The parties of record before the Property Tax Appeal Board are Stan Ligas S & L Construction, 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: \$3,750
IMPR.: \$2,850
TOTAL: \$6,600

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 masonry exterior construction with 1,496 square feet of living area. The dwelling was built in 1900 and is approximately 117 years old. The dwelling has a full unfinished basement and a two-car garage. The property has a 3,750 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 three comparable sales located within .76 of a mile from the subject. Two comparables have the same assessment neighborhood code as the subject. The comparables have sites with either 3,125 or 3,150 square feet of land area and are improved with two-story multi-family dwellings ranging in size from 1,480 to 1,632 square feet of living area. The

comparables were built in either 1890 or 1892 with full unfinished basements and have one-car or two-car garages. These properties sold from July 2016 to January 2017 for prices ranging from \$58,000 to \$85,000 or from \$37.47 to \$52.08 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 \$14,327. The subject's assessment reflects a market value of \$143,270 or \$95.77 per square foot of living 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 within the same assessment neighborhood code as the subject. The comparables have sites with either 3,125 or 3,150 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 1,800 to 1,920 square feet of living area. The dwellings range in age from 124 to 131 years old. Each comparable has a full unfinished basement. One comparable has a one-car garage. These properties sold from December 2015 to September 2016 for prices ranging from \$175,000 to \$265,000 or from \$96.90 to \$138.02 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 argued the board of review comparables are not comparable to the subject due to differences in dwelling size, lack of a garage and/or the 2015 sale is too remote in time to establish market value as of the January 1, 2017 valuation date.

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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review comparables due to their larger dwelling sizes.

The Board finds the best evidence of market value to be the appellant's comparables which overall are more similar to the subject in dwelling size, design, age and features. These comparables sold from July 2016 to January 2017 for prices ranging from \$58,000 to \$85,000 or from \$37.47 to \$52.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$143,270 or \$95.77 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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