



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

APPELLANT: Robert L. Johnson  
DOCKET NO.: 17-44698.001-R-1  
PARCEL NO.: 31-26-316-002-0000

The parties of record before the Property Tax Appeal Board are Robert L. Johnson, the appellant, by Jessica Hill-Magiera, Attorney at Law 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:** \$1,538  
**IMPR.:** \$3,062  
**TOTAL:** \$4,600

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 townhome of frame and masonry exterior construction with 1,358 square feet of living area. The dwelling was built in 1973 and is approximately 44 years old. Features of the property include a full basement finished as a recreation room and central air conditioning. The property has a 1,538 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-95 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 four comparable sales located within the same neighborhood code as the subject. The comparables have sites with either 1,512 or 1,538 square feet of land area which are improved with two-story townhomes ranging in size from 1,224 to 1,320 square feet of living area. The dwellings were built from 1968 to 1970. Each comparable has a full basement with

one finished as a recreation room and central air conditioning. The comparables reportedly sold from February to August 2016 for prices ranging from \$24,900 to \$45,500 or from \$20.34 to \$34.47 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$3,951. The requested assessment would reflect a total market value of \$39,510 or \$29.09 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,240. The subject's assessment reflects a market value of \$82,400 or \$60.68 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 located within the same neighborhood code as the subject. Board of review comparables #2 and #4 are the same properties as appellant's comparables #1 and #2, respectively.<sup>1</sup> The comparables have sites that range in size from 1,386 to 1,538 square feet of land area which are improved with similar class 2-95 two-story townhomes of frame and masonry exterior construction with either 1,248 or 1,320 square feet of living area. The dwellings range in age from 47 to 49 years old. Each comparable has a full basement with one finished as a recreation room and central air conditioning. The comparables reportedly sold from February 2015 to November 2016 for prices ranging from \$30,000 to \$45,500 or from \$22.73 to \$34.47 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that board of review comparables #1 and #3 sold in 2015 which is too remote in time to establish market value as of the January 1, 2017 assessment date. Counsel noted that board of review comparables #2 and #4 are duplicate comparable sales, which are the same as appellant's comparables #1 and #2, respectively. In a rebuttal grid analysis, counsel reiterated that the appellant's four comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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.

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<sup>1</sup> Board of review comparable #4 was reported to have sold twice. The board of review reported a sale of this property occurred in November 2016 for a price of \$40,000, whereas the appellant reported a sale of this property occurred in August 2016 for a price of \$40,000.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, as two comparables were common to both parties, one of which was reported to have sold twice. The Board has given reduced weight to board of review comparables #1 and #3 as their 2015 sale dates are more remote in time to the valuation date at issue of January 1, 2017 than other sales in the record.

The Board finds the best evidence of market value to be the remaining comparable sales in the record. These comparables are similar to the subject in location, dwelling size, design, age and features, except three of the properties lack a finished basement, suggesting an upward adjustment for this superior feature would be required to make the comparables more equivalent to the subject. These comparables sold from February to November 2016 for prices ranging from \$24,900 to \$45,500 or from \$20.34 to \$34.47 per square foot of living area, including land. The Board finds appellant's comparable #1/board of review #2 is most similar to the subject in that it is the only comparable with a finished basement like the subject, although it has slightly older dwelling than the subject dwelling. The subject's assessment reflects a market value of \$82,400 or \$60.68 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for difference 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:

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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