



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

APPELLANT: Jackie & Eddie Greer
DOCKET NO.: 17-44699.001-R-1
PARCEL NO.: 25-22-112-039-0000

The parties of record before the Property Tax Appeal Board are Jackie & Eddie Greer, the appellants, 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: \$3,465
IMPR.: \$3,435
TOTAL: \$6,900

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 multi-family dwelling of masonry exterior with 2,760 square feet of living area. The dwelling was built in 1895 and is approximately 122 years old. The dwelling features a full unfinished basement. The property has a 5,775 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales, two of which are located within the same neighborhood code as the subject. The comparables have sites that range in size from 3,125 to 5,370 square feet of land area. The comparables are improved with two-story multi-family dwellings ranging in size from 2,208 to 3,124 square feet of living area. The dwellings were built from 1890 to 1909. Each comparable has a full unfinished basement. The

comparables sold from July 2016 to October 2017 for prices ranging from \$5,000 to \$90,000 or from \$1.60 to \$35.16 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$2,602. The requested assessment would reflect a total market value of \$26,020 or \$9.43 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 \$25,661. The subject's assessment reflects a market value of \$256,610 or \$92.97 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 three comparable sales, none of which are located within the subject's neighborhood code. The comparables have sites that range in size from 3,049 to 6,200 square feet of land area. The comparables are improved with similar class 2-11 two-story multi-family dwellings of masonry exterior construction ranging in size from 1,400 to 2,460 square feet of living area. The dwellings range in age from 9 to 64 years old. Each comparable has an unfinished full or partial basement and two comparables each have a two-car garage. The comparables sold from January to July 2016 for prices ranging from \$166,000 to \$410,000 or from \$118.57 to \$166.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel provided a map depicting the locations of both parties' comparables in relation to the subject. Counsel argued that board of review comparable #1 is located over 3 miles from the subject, is 58 years newer than the subject and has a garage; comparable #2 is located almost 2 miles from the subject, is 113 years newer and is 49% smaller than the subject; and comparable #3 sold in 2015 which is too remote in time to establish market value as of the January 1, 2017 assessment date.¹ Additionally, board of review comparable #3 is located over 2 miles from the subject, is 63 years newer and 44% smaller than the subject and also has a garage. In a rebuttal grid analysis, counsel reiterated that the appellants' comparable sales #1, #2, #3 and #6 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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

¹ The parties differ as to the sale date of board of review comparable #3. The board of review reported its comparable #3 sold in January 2016, whereas counsel for the appellants reported in rebuttal that this comparable sold in December 2015.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparables #4 and #5 due to their dissimilar dwelling sizes when compared to the subject dwelling. The Board has given reduced weight to the three comparables submitted by the board of review which differ from the subject in location, age and/or dwelling size.

The Board finds the best evidence of market value to be appellants' comparables #1, #2, #3 and #6. These comparables have varying degrees of similarity when compared to the subject. The comparables sold in either November 2016 or October 2017 for prices ranging from \$9,000 to \$90,000 or from \$3.28 to \$35.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,610 or \$92.97 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 best 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jackie & Eddie Greer, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602