



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

APPELLANT: Lionel H. Hall
DOCKET NO.: 17-44728.001-R-1
PARCEL NO.: 25-29-410-041-0000

The parties of record before the Property Tax Appeal Board are Lionel H. Hall, 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: \$2,267
IMPR.: \$100
TOTAL: \$2,367

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 dwelling of frame and masonry exterior construction with 966 square feet of living area. The dwelling was constructed in 1948 and is approximately 69 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 5,000 square foot site and is located in Calumet Park, Calumet Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. 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 that range in size from 5,000 to 5,625 square feet of land area. The comparables are improved with two-story dwellings ranging in size from 966 to 1,158 square feet of living area. The dwellings were built in either 1946 or 1948. Each comparable has a full unfinished basement and a two-car garage. The comparables sold from

January 2016 to September 2017 for prices ranging from \$17,000 to \$27,500 or from \$17.60 to \$23.75 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$2,067. The requested assessment would reflect a total market value of \$20,670 or \$21.40 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 \$8,222. The subject's assessment reflects a market value of \$82,220 or \$85.11 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, two of which are located within the same neighborhood code as the subject. Comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 3,325 to 5,960 square feet of land area. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 966 to 1,876 square feet of living area. The dwellings range in age from 69 to 134 years old. Each comparable has a full unfinished basement and either a one-car or a two-car garage. One comparable also has central air conditioning and a fireplace. The comparables sold from August 2014 to October 2016 for prices ranging from \$17,000 to \$145,000 or from \$17.60 to \$84.80 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 provided a map depicting the locations of both parties' comparables in relation to the subject and noted that board of review comparable #1 is a duplicate of appellant's comparable #1. Counsel argued that board of review comparables #2 and #3 sold in 2014 and 2015 which are too remote in time to establish market value as of the January 1, 2017 assessment date. Counsel asserted that board of review comparables #1, #2 and #3 have dwellings that are 27% to 94% larger than the subject dwelling and each property is located in a different city, with two of the properties located more than one mile from the subject property. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #2 and #3 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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable was common to both parties. The Board has given less weight to board of review comparables #2, #3 and #4 which differ from the subject in location, dwelling size, age and/or features. Furthermore, two of these comparables have sales which occurred in 2014 and 2015, which are dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the comparable sales submitted by the appellant, which includes the common comparable. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. The comparables sold from January 2016 to September 2017 for prices ranging from \$17,000 to \$27,500 or from \$17.60 to \$23.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$82,220 or \$85.11 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering economies of scale and 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

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