



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

APPELLANT: Edward E. Shankel  
DOCKET NO.: 17-44843.001-R-1  
PARCEL NO.: 32-26-403-014-0000

The parties of record before the Property Tax Appeal Board are Edward E. Shankel, 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:** \$2,500  
**IMPR.:** \$700  
**TOTAL:** \$3,200

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 one-story dwelling of frame exterior construction with 864 square feet of living area. The dwelling was constructed in 1955 and is approximately 62 years old. The home features a concrete slab foundation and has a two-car detached garage. The property has a 20,000 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-02 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 seven comparable sales located within the same neighborhood code as the subject and from .40 to .94 of a mile from the subject property. The comparables have sites that range in size from 6,600 to 11,970 square feet of land area. The comparables are improved with one-story dwellings ranging in size from 864 to 962 square feet

of living area. The dwellings were built from 1958 to 1961. Three comparables have full unfinished basements, one comparable has a fireplace and each comparable has a two-car detached garage. The comparables sold from June 2016 to December 2017 for prices ranging from \$11,000 to \$24,000 or from \$12.22 to \$27.78 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$1,681. The requested assessment would reflect a total market value of \$16,810 or \$19.46 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 \$6,035. The subject's assessment reflects a market value of \$60,350 or \$69.85 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, none of which are located within the subject's neighborhood code. The comparables have sites that range in size from 4,950 to 6,710 square feet of land area. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 864 to 992 square feet of living area. The dwellings range in age from 39 to 58 years old. Two comparables have crawl space foundations, two comparables have full unfinished basements and three comparables have either a 1-car or a 2.5-car garage. The comparables sold from December 2014 to May 2017 for prices ranging from \$61,000 to \$65,000 or from \$61.49 to \$72.92 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. Counsel argued that board of review comparables #1, #2 and #3 are located in a different city and more than 4.5 miles from the subject and comparables #1 and #4 each have a basement, not a feature of the subject. Furthermore, board of review comparable #2 sold in 2014 which is too remote in time to establish market value as of the January 1, 2017 assessment date. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #2, #3 and #4 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 eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #5, #6 and #7, as well as the four comparables submitted by the board of review as they differ from the subject in location, age and/or have a finished basement. Furthermore, the 2014 sale date of board of review comparable #2 is 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 appellant's comparables #1, #2, #3 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. However, each comparable has a considerably smaller site size when compared to the subject. The comparables sold from June 2016 to December 2017 for prices ranging from \$18,001 to \$24,000 or from \$19.46 to \$27.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,350 or \$69.85 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 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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