



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

APPELLANT: Clara Alexander
DOCKET NO.: 17-44844.001-R-1
PARCEL NO.: 31-35-414-018-0000

The parties of record before the Property Tax Appeal Board are Clara Alexander, 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: \$2,462
IMPR.: \$4,838
TOTAL: \$7,300

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 2,000 square feet of living area. The dwelling was constructed in approximately 1952 and is 65 years old. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage.¹ The property has an 8,207 square foot site and is located in Park Forest, Rich 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 and from .38 to .63 of a mile from the subject property. The comparables

¹ Descriptive details of the subject are taken from the board of review evidence describing the subject property with a two-car garage, which was unrefuted by the appellant.

have sites that range in size from 7,200 to 7,500 square feet of land area. The comparables are improved with dwellings ranging in size from 1,955 to 2,245 square feet of living area. The dwellings were built in either 1952 or 1954. Two comparables have central air conditioning and one comparable has a fireplace. The comparables sold from August 2016 to December 2017 for prices ranging from \$36,600 to \$77,900 or from \$18.39 to \$35.46 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$4,218. The requested assessment would reflect a total market value of \$42,180 or \$21.09 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 \$10,766. The subject's assessment reflects a market value of \$107,660 or \$53.83 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, as board of review comparable #4 is a duplicate of board of review comparable #1. None of the comparables are located within the subject's neighborhood code. The comparables have sites that range in size from 10,075 to 41,120 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 1,468 to 2,065 square feet of living area. The dwellings range in age from 63 to 123 years old. One comparable has a concrete slab foundation and two comparables each have a full basement, one of which is finished as a formal recreation room. The comparables sold from February 2016 to August 2017 for prices ranging from \$101,400 to \$196,400 or from \$69.07 to \$98.12 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 each of the board of review comparables are located in a different city and more than 4.5 miles from the subject. Furthermore, board of review comparable #2 is 58 years older, 26% smaller and has a basement, while board of review comparable #3 has a basement.² In a rebuttal grid analysis, counsel reported that each of the appellant's comparables are improved with two story dwellings, two of which have a 1.5-car garage each. Counsel also reiterated that the appellant's comparables #2 and #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

² The board of review grid analysis depicts board of review comparable #2 with a basement and board of review comparable #3 as being 58 years older with a smaller dwelling.

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. The Board has given less weight the comparables submitted by the board of review due to their dissimilar location, larger site size, smaller dwelling size, older age and/or basement foundation.

The Board finds the best evidence of market value to be the appellant's comparables. These comparables are relatively similar to the subject in location, dwelling size, design and age. However, the comparables have smaller site sizes and features with varying degrees of similarity when compared to the subject. The comparables sold from August 2016 to December 2017 for prices ranging from \$36,600 to \$77,900 or from \$18.39 to \$35.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$107,660 or \$53.83 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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