



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

APPELLANT: Dennis Condon
DOCKET NO.: 17-44888.001-R-1
PARCEL NO.: 29-21-102-046-0000

The parties of record before the Property Tax Appeal Board are Dennis Condon, 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 **No Change** 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: \$1,210
IMPR.: \$6,680
TOTAL: \$7,890

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) in order 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 consists of a two-story dwelling¹ of masonry exterior construction containing 960 square feet of living area. The dwelling is approximately 75 years old. Features of the home include a full basement with a formal recreation room and a 2.5-car garage. The property has a 4,400 square foot site and is located in Harvey, Thornton 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 three comparable sales located within the subject's neighborhood code and within .10 of a mile from the subject. The comparable parcels contain

¹ While the board of review described the dwelling as a one-story structure, the photographs provided by each of the parties clearly depicts a two-story masonry structure.

either 4,400 or 5,289 square feet of land area and are each improved with a two-story dwelling that was built in 1945. The dwellings each contain 960 square feet of living area and feature a full unfinished basement along with either a 1-car or a 1.5-car garage. These comparables sold between June 2015 and June 2016 for prices ranging from \$14,000 to \$36,000 or from \$14.58 to \$37.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$1,800 which would reflect a market value of \$18,000 or \$18.75 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal."² The appellant reported the 2017 total assessment for the subject of \$7,890. The subject's assessment reflects a market value of \$78,900 or \$82.19 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, each of where were described as one-story dwellings of frame or masonry exterior construction. The Board finds that the photograph evidence reveals two dwellings to be 1.5-story homes and two dwellings were actually 1-story homes. Each comparable is located within the subject's neighborhood code and have parcels ranging in size from 3,000 to 4,960 square feet of land area. The dwellings range in age from 45 to 127 years old and range in size from 600 to 972 square feet of living area. Two comparables each have full basements, one of which has a formal recreation room and two comparables have either a crawl space or a concrete slab foundation. One dwelling has central air conditioning and a fireplace. Two of the comparables each have two-car garages. The comparables sold from August 2016 to October 2017 for prices ranging from \$62,590 to \$200,000 or from \$69.26 to \$205.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the erroneous design of the subject dwelling as set forth by the board of review. In addition, appellant argued that the board of review's comparables were not similar to the subject in location, story height, age, size and/or foundation. Board of review comparable #4 was reported as part of a multi-property sale involving five different properties. The appellant also requests that the Board use the median sale price per square foot of the best comparables in the record in determining whether the subject is overvalued.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The "Notes on Appeal" refer to a 2018 docket number and appear to erroneously report the subject's assessment for tax year 2018, when this appeal concerns tax year 2017.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sales #2 and #3 which each sold in 2015, dates more remote in time to the valuation date at issue of January 1, 2017 than other sales in the record. The Board has given reduced weight to board of review comparables #1, #3 and #4 due to differences in story height, size and/or foundation when compared to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #2 which present varying degrees of similarity to the subject. These comparables sold in June 2016 and July 2017 for prices of \$36,000 and \$64,000 or for \$37.50 and \$69.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,900 or \$82.19 per square foot of living area, including land, which is above the best comparable sales in this record. Based on this evidence and after considering adjustments for the subject's age, finished basement and larger garage area, the Board finds a reduction in the subject's assessment is not justified based on a preponderance of the evidence.

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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