



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

APPELLANT: Dennis Whitelow  
DOCKET NO.: 17-44890.001-R-1  
PARCEL NO.: 29-04-322-015-0000

The parties of record before the Property Tax Appeal Board are Dennis Whitelow, 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:** \$1,443  
**IMPR.:** \$6,187  
**TOTAL:** \$7,630

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 dwelling of masonry construction with 1,150 square feet of living area. The dwelling is approximately 69 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 4,125 square foot site and is located in Riverdale, Thornton 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 data on six comparable sales located within the same neighborhood code as the subject and within .63 of a mile from the subject. The comparables have lots ranging in size from 3,660 to 5,576 square feet of land area and are improved with two-story dwellings. The comparables range in size from 1,078 to 1,334 square feet of living area and were built from

1939 to 1949. Each comparable has a full basement, one of which has a recreation room. Two comparables each have central air conditioning and one comparable has a fireplace. Each property has either a 1.5-car or a 2-car garage. The comparables sold from January 2016 to July 2017 for prices ranging from \$10,000 to \$49,900 or from \$8.70 to \$41.31 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,986 to reflect the median sales price of these comparable properties.

The board of review submitted its "Board of Review Notes on Appeal." The appellant's evidence reported that the total assessment for the subject is \$9,274. The subject's assessment reflects a market value of \$92,740 or \$80.64 per square foot of living area, including land, when applying the 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 located within the same neighborhood code and within ¼ of a mile of the subject. Board of review comparables #1 and #3 are the same properties as appellant's comparables #4 and #5, respectively, with subsequent sale dates and sale prices. The comparable parcels range in size from 3,660 to 5,576 square feet of land area and are improved with two-story masonry dwellings that range in age from 69 to 73 years old. The homes range in size from 1,200 to 1,334 square feet of living area and feature full unfinished basements. Two comparables each have central air conditioning and each property has either a 1-car or a 1.5-car garage. The comparables sold from May to October 2018 for prices ranging from \$79,900 to \$101,000 or from \$63.31 to \$78.33 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 argued that none of the board of review comparables sold proximate to the valuation date at issue. Nevertheless, each of these comparables support a reduction in the subject's assessment. Furthermore, the appellant contended that appellant's comparables #1, #3 and #6 were the best comparable sales in the record and 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparables properties, two of which each presented two dates and sale prices, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 which appear to be outliers with sales prices of \$10,000 and \$14,500 given the other sales prices in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #5 and #6 along with the board of review comparable sales, where there is one common property reflecting two recent sale dates and prices. These comparables sold from February 2016 to October 2018 for prices ranging from \$23,500 to \$101,000 or from \$17.62 to \$78.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,740 or \$80.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and above the range on a per-square-foot basis.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of the average sales price per square foot of living area, including land, of the chosen best comparables in determining the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the average sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that the average sale price per square foot is the fundamental or primary means to determine market value on an appeal before the Board.

Based on the foregoing evidence and after considering adjustments to the comparables for differences in age and/or for amenities such as air conditioning and garage size, 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

Dennis Whitelow, 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