



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

APPELLANT: Lawrence Gant
DOCKET NO.: 17-44891.001-R-1
PARCEL NO.: 25-22-314-046-0000

The parties of record before the Property Tax Appeal Board are Lawrence Gant, 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: \$ 1,840
IMPR.: \$13,287
TOTAL: \$15,127

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 property consists of a two-story multi-family dwelling of frame exterior construction with 2,654 square feet of living area. The dwelling is approximately 115 years old. Features include a full unfinished basement. The property has a 3,068 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 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, two of which were located within the same neighborhood code as the subject and which were from .30 to .87 of a mile from the subject. The comparables have lots ranging in size from 4,000 to 5,370 square feet of land area and are improved with two-story dwellings that were built between 1890 and 1905. The comparables range in size from 2,208 to 2,746 square feet of living area. Each comparable has a full unfinished basement. The comparables sold from July 2016 to October 2017 for prices

ranging from \$9,000 to \$90,000 or from \$3.28 to \$35.16 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$4,050. The requested assessment would reflect a total market value of \$40,500 or \$15.26 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." As part of the appeal, the appellant reported the total 2017 assessment for the subject of \$15,127.¹ The subject's assessment reflects a market value of \$151,270 or \$57.00 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 located within the same neighborhood code as the subject. The comparables have lots ranging in size from 3,150 to 4,397 square feet of land area and are improved with two-story dwellings of frame or masonry exterior construction that were 13 to 115 years old. The comparables range in size from 2,334 to 3,549 square feet of living area. Each comparable has a full basement, one of which is finished with an apartment. Two comparables each have a 1.5-car and a 2-car garage. The comparables sold from February 2016 to July 2018 for prices ranging from \$130,000 to \$220,000 or from \$46.00 to \$71.12 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 were similar to the subject due to distance, garage features, differences in age, dwelling size and/or finished basement and the sale in 2018 is too remote in time to the valuation date of January 1, 2017. Nevertheless, board of review comparable #3 supports a reduction in the subject's assessment. Furthermore, the appellant contended that appellant's comparables #1, #2 and #4 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The "Board of Review – Notes on Appeal" are mis-identified as "Docket No. 2018-44891" and appear to mistakenly report the 2018 assessment of the subject property of \$11,105.

The parties submitted a total of eight comparables properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its sale price of \$9,000 which appears to be an outlier and #3 which is smaller and more distant from the subject property than other comparables in the record. The Board gives reduced weight to board of review comparable #2 due to its substantially newer age and substantially larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1, #3 and #4. These five comparables have varying degrees of similarity to the subject and sold from February 2016 to July 2018 for prices ranging from \$47,800 to \$166,000 or from \$18.75 to \$71.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$151,270 or \$57.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by the most similar board of review comparable #1 in several respects considering adjustments for dwelling size and garage amenity.

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 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th 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 this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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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