



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

APPELLANT: Francess Mathis-Turay
DOCKET NO.: 17-44926.001-R-1
PARCEL NO.: 31-25-104-004-0000

The parties of record before the Property Tax Appeal Board are Francess Mathis-Turay, 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: \$2,535
IMPR.: \$3,471
TOTAL: \$6,006

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 one-story dwelling of frame and masonry exterior construction with 1,092 square feet of living area. The dwelling was constructed in 1957 and is approximately 60 years old. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 7,800 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-03 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 are located within the same neighborhood code and from .15 to .54 of a mile from the subject. The comparables have lots ranging in size from 7,800 to 9,100 square feet of land area and are improved with one-story dwellings. The comparables range in size from 1,051 to 1,260 square feet of living area and

were built from 1956 to 1959. Three of the comparables have central air conditioning and each has from a one-car to a two-car garage. The comparables sold from February 2016 to July 2017 for prices ranging from \$23,000 to \$58,000 or from \$18.25 to \$53.11 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$4,596 to reflect the median sales price per square foot of these comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,512. The subject's assessment reflects a market value of \$75,120 or \$68.79 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 same neighborhood code as the subject. The comparables have lots ranging in size from 8,432 to 20,200 square feet of land area and are improved with one-story dwellings of frame or frame and masonry exterior construction. The comparables range in size from 1,100 to 1,326 square feet of living area and were 46 to 60 years old. Three comparables have partial basements, one of which has a formal recreation room, and one comparable has a concrete slab foundation like the subject. Three of the comparables have central air conditioning and each comparable has from a one-car to a two-car garage. The comparables sold from March to November 2016 for prices ranging from \$91,500 to \$125,000 or from \$80.51 to \$108.51 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. The comparables were each located 4 or 5 miles from the subject and three of the comparables were either 13 or 14 years newer and feature basement foundations whereas the subject has a slab foundation. In support of the location issues, the appellant provided a map depicting the location of each parties' comparables. The appellant also requests that the Board use the median sale price per square foot of the best comparables in the record, namely the appellant's four comparables, 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as this sale price appears to be an outlier given all the sales in the record. The

Board has given little weight to the board of review comparables due to their distant locations from the subject and/or differences in age and foundation.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 as these comparables are close in proximity to the subject and have varying degrees of similarity to the subject, but are highly similar in foundation, age and dwelling size. These comparables sold from February 2016 to July 2017 for prices ranging from \$36,500 to \$58,000 or from \$34.73 to \$53.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,120 or \$68.79 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and 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 (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 differences between the subject and the best comparable sales in the record, such as the subject's two-car garage as compared to appellant's comparable #4, the Board finds a reduction in the subject's assessment is 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: 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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