



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

APPELLANT: John Graham  
DOCKET NO.: 17-45061.001-R-1  
PARCEL NO.: 32-28-211-064-0000

The parties of record before the Property Tax Appeal Board are John Graham, 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:** \$2,250  
**IMPR.:** \$1,082  
**TOTAL:** \$3,332

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 masonry exterior construction with 952 square feet of living area. The dwelling was constructed in 1967 and is approximately 52 years old. Features of the home include a full unfinished basement and a one-car garage. The property has a 7,500 square foot site and is located in Chicago Heights, Bloom 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 citing both a recent sale of the subject and comparable sales data.

As to the recent sale data, the appellant submitted evidence disclosing the subject property was purchased on March 20, 2015 for a price of \$29,000. The appellant reported the property was

sold by the owner of record and reported that the parties were not related. The appellant further indicated that the property was sold through a Realtor, the property had been advertised in the Multiple Listing Service (MLS) and the property had been on the market for 113 days as depicted on the listing sheet supplied with the appeal. The listing also described the property as "just needs a little TLC" and the property is an REO sold as-is.

The appellant submitted information on five comparable sales, four of which are located in the same neighborhood code as the subject and are located from .11 to .65 of a mile from the subject. The comparables have lots ranging in size from 2,875 to 9,073 square feet of land area and are improved with one-story dwellings. The comparables range in size from 840 to 1,176 square feet of living area and were built from 1951 to 1961. Each comparable has a full basement, one of which is finished with a recreation room and from a 1-car to a 2.5-car garage. The comparables sold from February 2016 to August 2017 for prices ranging from \$11,880 to \$36,000 or from \$13.98 to \$34.52 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,900 which would reflect the March 2015 purchase price of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,881. The subject's assessment reflects a market value of \$48,810 or \$51.27 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 5,595 to 8,898 square feet of land area and are improved with one-story dwellings of frame or masonry exterior construction. The comparables range in size from 864 to 932 square feet of living area and were 66 to 91 years old. One comparable has a full unfinished basement and three comparables each have concrete slab foundations. Each dwelling has from a 1-car to a 2.5-car garage. The comparables sold from July 2015 to July 2016 for prices ranging from \$86,000 to \$97,000 or from \$92.27 to \$110.60 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 located nearly 5 miles from the subject and three of the comparables have no basements as compared to the subject. A map was supplied depicting the location of both parties' comparable properties in relation to the subject. The appellant also contended that board of review comparable #3, which sold in July 2015, reflected a sale that was too remote in time to establish market value as of January 1, 2017; the appellant placed no such criticism as to board of review comparable #4 which sold in October 2015. The appellant contends when considering the best comparables in the record, namely the appellant's comparables #1, #3, #4 and #5, consideration of the median sales price results in a determination that 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.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of the median 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 median 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 median sale price per square foot is the fundamental or primary means to determine market value on an appeal before the Board.

The parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board along with the 2015 sale of the subject. The Board has given reduced weight to the appellant's presentation of the 2015 purchase price of the subject along with board of review comparables #3 and #4, which as stated by the appellant in rebuttal, reflect sales from 2015 too remote in time to be indicative of the subject's estimated market value as of January 1, 2017. The Board has given reduced weight to appellant's comparable #5 as the sale price appears to reflect an outlier given the other sales in the record. The Board has given reduced weight to board of review comparables #1 and #2 due to differences in location, age and/or type of foundation when compared to the subject property that is 52 years old and features a full unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4. These comparables present varying degrees of similarity to the subject in age, lot size, dwelling size and each property presents a similar foundation type to the subject. These comparables sold from March 2016 to August 2017 for prices ranging from \$29,000 to \$36,000 or from \$25.94 to \$34.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$48,810 or \$51.27 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. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject such as the subject's lot size and newer age, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Graham, 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