



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

APPELLANT: Samuel Thomas
DOCKET NO.: 17-45145.001-R-1
PARCEL NO.: 29-08-115-007-0000

The parties of record before the Property Tax Appeal Board are Samuel Thomas, 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: \$ 830
IMPR.: \$ 682
TOTAL: \$1,512

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 1,008 square feet of living area. The dwelling was constructed in 1956 and is approximately 61 years old. Features of the home include a full basement with a formal recreation room and a 1.5-car garage. The property has a 3,690 square foot site and is located in Harvey, Thornton 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 six comparable sales, one of which is located within the same neighborhood code as the subject and from .02 to .93 of a mile from the subject. The comparables have lots ranging in size from 3,125 to 5,000 square feet of land area and are improved with one-story dwellings. The comparables range in size from 936 to 1,038 square

feet of living area and were built from 1952 to 1961. Each comparable has a full basement, one of which has a recreation room like the subject. One dwelling has central air conditioning and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from September 2016 to June 2017 for prices ranging from \$3,000 to \$18,000 or from \$3.00 to \$19.23 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$1,182 to reflect the median per square foot sales price of these comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,960. The subject's assessment reflects a market value of \$59,600 or \$59.13 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 three comparable sales, none of which is within the same neighborhood code as the subject. The comparables have lots ranging in size from 4,687 to 8,645 square feet of land area and are improved with one-story dwellings of frame or masonry exterior construction. The comparables range in size from 1,042 to 1,270 square feet of living area and were 56 to 63 years old. Each comparable has a full basement, two of which have formal recreation rooms. One comparable has central air conditioning, one comparable has a fireplace and each comparable has a two-car garage. The comparables sold from May 2015 to December 2016 for prices ranging from \$110,000 to \$130,000 or from \$86.61 to \$124.76 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 argued that none of the board of review comparables were similar to the subject as they differ in location, dwelling size and, as to comparable #3, the sale date in 2015 is too remote to be indicative of market value as of January 1, 2017. A map was provided depicting the location of both parties' comparable properties in relation to the subject. The appellant contends that appellant's comparables are the "best" comparables in the record. The appellant also requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

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 a consistent statistical method or other transparent and uniform means of calculating 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 (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 there should be "a consistent statistical method or other transparent and uniform means of calculating" 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. The Board has given reduced weight to appellant's comparable #2 which appears to be an outlier with its sale price as compared to the other sales in the record. The Board has given reduced weight to the board of review comparables due to their distant locations as compared to the subject and the dated sale information for comparable #3 given the valuation date at issue of January 1, 2017.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4, #5 and #6. These comparables were similar to the subject in age, size and some features. The comparables sold from September 2016 to June 2017 for prices ranging from \$9,900 to \$18,000 or from \$9.54 to \$19.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$59,600 or \$59.13 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 comparable sales for differences when compared to the subject which has a finished basement, 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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