



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

APPELLANT: Sheila J. White  
DOCKET NO.: 17-45154.001-R-1  
PARCEL NO.: 29-18-407-009-0000

The parties of record before the Property Tax Appeal Board are Sheila J. White, 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:** \$1,140  
**IMPR.:** \$3,136  
**TOTAL:** \$4,276

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 stucco exterior construction with 1,069 square feet of living area. The dwelling was constructed in 1925 and is approximately 92 years old. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 4,560 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 four comparable sales located within the same neighborhood code as the subject and from .24 to .52 of a mile from the subject. The comparables have lots ranging in size from 3,872 to 6,450 square feet of land area and are improved with one-story dwellings. The comparables range in size from 1,048 to 1,106 square feet of living area and were built in either 1920 or 1926. Each comparable has a full unfinished basement and either a

one-car or a two-car garage. The comparables sold from April 2016 to December 2017 for prices ranging from \$4,000 to \$33,000 or from \$3.79 to \$31.43 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$1,224 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 \$6,488. The subject's assessment reflects a market value of \$64,880 or \$60.69 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 when also considering the underlying deed trail data. The comparables are each located within the same neighborhood code as the subject and either in the subject's subarea or within ¼ of a mile of the subject. The comparables have lots ranging in size from 3,968 to 5,762 square feet of land area and are improved with either 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction. The comparables range in size from 1,008 to 1,116 square feet of living area and range in age from 59 to 91 years old. The comparables have full or partial unfinished basements. One comparable has central air conditioning and two comparables each have a fireplace and either a 1-car or a 1.5-car garage. The comparables sold from January 2016 to September 2018 for prices ranging from \$63,500 to \$69,685 or from \$62.44 to \$65.07 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. Despite the deed trail data in the board of review's submission, the appellant summarily contended that board of review comparables #1 and #2 did not depict recent sales. Board of review comparable #3 was asserted to not be an arm's length transaction based on the PTAX-203 attached with the rebuttal filing and comparable #4 was disputed as "there is no record that this was a recent sale" according to the appellant. In addition, comparable #4 is 33 years newer than the subject. The appellant contends that appellant's four comparables are the "best" comparables in the record and 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 (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 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little consideration to the appellant's rebuttal contention regarding board of review comparable #3, alleging this was not an arm's length transaction based upon a PTAX-203 depicting a February 2017 sale date; the board of review contended the property sold in October 2017 and therefore, the appellant's rebuttal filing does not appear to directly relate to the sale date presented by the board of review.

The Board has given reduced weight to board of review comparables #1 and #2 due to a date of sale distant from the valuation date of January 2017 and due to a differing design/story height when compared to the subject, respectively.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #3 and #4. These six comparables sold between January 2016 and December 2017 for prices ranging from \$4,000 to \$69,685 or from \$3.79 to \$63.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$64,880 or \$60.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences in age, size and/or features, 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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