



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

APPELLANT: Robert Warren  
DOCKET NO.: 17-45158.001-R-1  
PARCEL NO.: 29-05-414-022-0000

The parties of record before the Property Tax Appeal Board are Robert Warren, 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:** \$1,968  
**IMPR.:** \$2,487  
**TOTAL:** \$4,455

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 dwelling of masonry exterior construction with 990 square feet of living area. The dwelling was built in 1944 and is approximately 73 years old. Features of the home include a full unfinished basement and a 1.5-car garage. The property has a 5,625 square foot site and is located in Riverdale, Thornton Township, Cook County. The subject is classified as a class 2-05 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 that were located within the same neighborhood code as the subject and from .45 of a mile to 1.01-miles from the subject. The comparables had lots ranging in size from 5,000 to 5,625 square feet of land area and were improved with similar two-story dwellings. The comparables ranged in size from 1,078 to 1,150 square feet of living area and were built in 1946 or 1949. Each comparable has a full basement,

two of which have formal recreation rooms. Each property has a 1.5-car or a 2-car garage. The comparables sold from May 2016 to October 2017 for prices ranging from \$12,500 to \$69,000 or from \$10.87 to \$64.01 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$2,980. The requested assessment would reflect a total market value of \$29,800 or \$30.10 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" disclosing the total assessment for the subject of \$8,778. The subject's assessment reflects a market value of \$87,780 or \$88.67 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 comparables, none of which are located within the same neighborhood code as the subject. The comparables had lots of either 6,250 or 7,178 square feet of land area and were improved with class 2-05 two-story dwellings of masonry or frame and masonry exterior construction. The comparables ranged in size from 1,600 to 2,131 square feet of living area and were 71 to 89 years old. Each comparable has a full or partial basement, one of which has a formal recreation room. Two comparables have central air conditioning and two comparables each have a fireplace. Each property has a 1-car to a 2.5-car garage. The comparables sold from February 2015 to April 2016 for prices ranging from \$143,000 to \$225,000 or from \$89.38 to \$105.58 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 comparable sales were appropriate comparables. The appellant included a map and noted that each of these comparables were 7 or more miles from the subject and larger dwellings. In addition, comparable #2 which sold in 2015 is a dated comparable for a 2017 valuation date. The appellant also requests that the Board use a consistent statistical method of other transparent and uniform means of determining the subject's value. In closing, the appellant suggested that appellant's comparables #1, #2 and #4 were the best comparables in the record.

### **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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which sale price appears to be an outlier given the other sales in the record. The

Board has given reduced weight to each of the board of review comparables which differ from the subject in location and dwelling size.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 which present varying degrees of similarity to the subject. These comparables sold from May 2016 to October 2017 for prices ranging from \$28,000 to \$69,000 or from \$25.88 to \$64.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,780 or \$88.67 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, 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:

July 20, 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

Robert Warren, 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