



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

APPELLANT: Alfred Anderson
DOCKET NO.: 17-45249.001-R-1
PARCEL NO.: 24-36-209-022-0000

The parties of record before the Property Tax Appeal Board are Alfred Anderson, 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: \$2,470
IMPR.: \$7,214
TOTAL: \$9,684

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging 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 multi-family dwelling of frame exterior construction with 2,152 square feet of living area. The dwelling was built in 1883 and is approximately 134 years old. Features of the home include an unfinished basement and a 2-car garage. The property has a 5,490 square foot site and is located in Blue Island, Worth Township, Cook County. The subject is classified as a class 2-11 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 five comparable sales located within 0.55 of a mile from the subject property. The comparables have sites that range in size from 3,649 to 6,450 square feet of land area and are improved with two-story multi-family dwellings ranging in size from 2,200 to 2,346 square feet of living area. The dwellings were built from 1886 to 1908 and feature

unfinished basements and a 1.5-car to a 2.5-car garage. The comparables sold from February 2016 to December 2017 for prices ranging from \$24,500 to \$85,000 or from \$11.12 to \$36.42 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$6,467 which reflects a market value of \$64,670 or \$30.05 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 \$14,414.¹ The subject's assessment reflects a market value of \$144,140 or \$66.98 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 located within 0.25 of a mile from the subject property. The comparables have sites that range in size from 5,520 to 6,480 square feet of land area and are improved with two-story class 2-11 dwellings of frame, masonry or stucco exterior construction that range in size from 2,688 to 5,406 square feet of living area. The dwellings range in age from 93 to 128 years old and feature unfinished basements. One comparable has a 2-car garage. The comparables sold from April 2015 to March 2017 for prices ranging from \$148,000 to \$280,000 or from \$36.57 to \$55.06 per square foot of living area, land included. Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued that the board of review comparable sales were not comparable to the subject due to differences in age, dwelling size, sale date or lack of a garage when compared to the subject property.

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 nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4 which appear to be outliers with respect to their sale price per square foot when compared to other properties in the record. The Board gave less weight to the board of review comparables #1, #2 and #4 which differ from the subject in age, dwelling size and/or sold in 2015, less proximate to the January 1, 2017 assessment date at issue.

¹ The board of review notes on appeal included an incorrect PTAB docket number for the appeal, however, the parcel number, address and owner's name agreed with the appellant's appeal petition.

The Board finds the best evidence of market value to be the remaining comparables which are relatively similar to the subject in terms of location, age, dwelling size and most features. These comparables sold from October 2016 to December 2017 for prices ranging from \$70,500 to \$148,000 or from \$30.05 to \$55.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$144,140 or \$66.98 per square foot of living area, including land, which falls within the range on an overall value basis and above the per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, such as site size, age and dwelling size, 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:

May 18, 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

Alfred Anderson, 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