



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

APPELLANT: Steve Bland
DOCKET NO.: 17-45467.001-R-1
PARCEL NO.: 25-29-405-067-0000

The parties of record before the Property Tax Appeal Board are Steve Bland, 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: \$2,375
IMPR.: \$1,425
TOTAL: \$3,800

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 dwelling of masonry exterior construction with 1,087 square feet of living area. The dwelling was constructed in 1946 and is approximately 71 years old. Features of the home include an unfinished basement and a one-car garage. The property has a 5,000 square foot site and is located in Calumet Park, Calumet 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 located within 0.31 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites that range in size from 5,000 to 5,625 square feet of land and are improved with two-story dwellings ranging in size from 966 to 1,158 square feet of living area. The homes were built in 1946 or 1948. Each comparable has an unfinished basement and a two-car garage. The

comparables sold from January 2016 to September 2017 for prices ranging from \$17,000 to \$27,500 or from \$17.60 to \$23.75 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$2,326.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,324. The subject's assessment reflects a market value of \$83,240 or \$76.58 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 two of which were located in the same neighborhood code as the subject and two located in different cities and townships than the subject property. The comparables have sites that range in size from 3,125 to 5,625 square feet of land and are improved with two-story dwellings of masonry exterior construction that range in size from 966 to 1,181 square feet of living area. The homes range in age from 63 to 69 years old. Each comparable has a basement, one with finished area and two comparables have either a 1.5-car or a two-car garage. The comparables sold from January 2016 to December 2017 for prices ranging from \$85,000 to \$114,000 or from \$76.16 to \$102.48 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's attorney critiqued the board of review's comparables indicating that they are not comparable to the subject due to smaller dwelling size, lack of a garage and/or location greater than three miles from the subject. The appellant's attorney submitted a map illustrating the location of both parties' comparables which depicted board of review comparables #3 and #4 as being located 4.88 and 3.40 miles from the subject, respectively.

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 eight comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables #2, #3 and #4 due to differences from the subject in location, finished basement and/or lack of a garage.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, dwelling size and most features. These comparables sold from January 2016 to September 2017 for prices ranging from \$17,000 to \$99,000 or from \$17.60 to \$102.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,240 or \$76.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after

considering adjustments to the comparables for differences from the subject, such as garage 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

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