



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

APPELLANT: Cynthia Ralston
DOCKET NO.: 17-45468.001-R-1
PARCEL NO.: 25-33-318-032-0000

The parties of record before the Property Tax Appeal Board are Cynthia Ralston, 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: \$1,250
IMPR.: \$2,750
TOTAL: \$4,000

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 1-story dwelling of masonry exterior construction with 1,169 square feet of living area. The dwelling was constructed in 1958 and is approximately 59 years old. Features of the home include an unfinished basement and a two-car garage. The property has a 4,168 square foot site and is located in Riverdale, Calumet 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 eight comparable sales located within 0.95 of a mile from the subject. The comparables have sites that range in size from 3,750 to 4,960 square feet of land area and are improved with 1-story dwellings that range in size from 1,062 to 1,177 square feet of living area. The homes were built from 1953 to 1961. Each comparable has a basement, two

with finished area and a 1-car to a 2.5-car garage. Two comparables have central air conditioning. The comparables sold from April 2016 to September 2017 for prices ranging from \$13,000 to \$39,900 or from \$11.04 to \$35.25 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$2,254.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,979. The subject's assessment reflects a market value of \$89,790 or \$76.81 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 all of which are located in Calumet Park. The comparables have sites that range in size from 3,750 to 6,231 square feet of land area and are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction that range in size from 1,056 to 1,217 square feet of living area. The homes range in age from 40 to 73 years old. Each comparable has a basement, two with finished area. Three comparables have central air conditioning and three comparables each have a 1-car to a 2-car garage. The comparables sold from February to September 2017 for prices ranging from \$110,500 to \$141,000 or from \$90.80 to \$133.52 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 they are not comparable to the subject due to difference in location, design, age and/or lack of a garage. The appellant's attorney submitted a map illustrating the location of both parties' comparables, relative to the subject, which depicted board of review comparables as located in Calumet Park and from 1.82 to 2.05 miles from the subject.

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 twelve comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #3, #4, #6 and #7 which differ from the subject in location, finished basement, presence of central air conditioning and/or appear to be an outlier with respect to sale price per square foot compared to other properties in the record. The Board also gave less weight to the board of review comparables which are located in a different city from the subject in addition to differences in design, age, basement finish and garage when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #5 and #8 which are most similar to the subject in location, age, design and dwelling size. These

comparables sold from June 2016 to September 2017 for prices ranging from \$18,000 to \$39,900 or from \$16.19 to \$35.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$89,790 or \$76.81 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, such as dwelling or 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Cynthia Ralston, 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