



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

APPELLANT: Margie Toigo  
DOCKET NO.: 17-45469.001-R-1  
PARCEL NO.: 32-08-111-010-0000

The parties of record before the Property Tax Appeal Board are Margie Toigo, 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 **No Change** 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:** \$2,542  
**IMPR.:** \$7,098  
**TOTAL:** \$9,640

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 one-story dwelling of frame and masonry exterior construction with 1,042 square feet of living area. The dwelling was constructed in 1957 and is approximately 60 years old. Features of the home include an unfinished basement and central air conditioning. The property has a 6,780 square foot site and is located in Chicago Heights, Bloom 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 six comparable sales located within 0.67 of a mile from the subject property. The comparables have sites that range in size from 6,000 to 8,400 square feet of land area and are improved with one-story dwellings that have either 1,042 or 1,075 square feet of living area. Each comparable has a basement with one having finished area. The comparables sold from April 2016 to October 2017 for prices ranging from \$24,500 to \$75,000

or from \$23.51 to \$71.98 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$5,357 which reflects a market value of \$53,570 or \$51.41 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,640. The subject's assessment reflects a market value of \$96,400 or \$92.51 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 7,200 to 8,756 square feet of land area and are improved with one-story dwellings of masonry or frame and masonry exterior construction that have either 1,042 or 1,217 square feet of living area. The homes are each 60 years old. Each comparable has a basement, two with finished area and a 2-car garage. Two comparables have central air conditioning and one comparable has a fireplace. The comparables sold from September 2015 to September 2017 for prices ranging from \$110,000 to \$145,000 or from \$105.57 to \$134.26 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, presence of a 2-car garage and/or sale date in 2015 which is too remote in time to establish market value as of the January 1, 2017 assessment date.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #6 along with board of review comparables #1 and #4 which each have finished basements dissimilar to the subject's unfinished basement. Board of review comparable #4 also sold in 2015 which is dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, design, dwelling size and some features. These comparables sold from April 2016 to October 2017 for prices ranging from \$24,500 to \$139,900 or from \$23.51 to \$134.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$96,400 or \$92.51 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering

adjustments to the comparables for features such as central air conditioning and garage, the Board finds a reduction in the subject's assessment is not 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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