



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

APPELLANT: John Jackson
DOCKET NO.: 17-45537.001-R-1
PARCEL NO.: 20-19-429-021-0000

The parties of record before the Property Tax Appeal Board are John Jackson, 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: \$1,875
IMPR.: \$2,025
TOTAL: \$3,900

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 1,950 square feet of living area. The dwelling was constructed in 1918 or approximately 99 years old and features an unfinished basement. The property has a 3,125 square foot site and is located in Chicago, Lake 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 seven comparable sales located within 0.94 of a mile from the subject property. The comparables have sites that range in size from 3,075 to 3,750 square feet of land area and are improved with two-story multi-family dwellings that range in size from 1,812 to 2,278 square feet of living area. The homes were built from 1908 to 1916. Each comparable has a basement with four having finished area. The comparables sold from July 2016 to October 2017 for prices ranging from \$2,000 to \$45,100 or from \$0.89 to \$21.64 per

square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$2,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,461. The subject's assessment reflects a market value of \$104,610 or \$53.65 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 are located in the same neighborhood code as the subject property. The comparables have sites that range in size from 1,875 to 3,750 square feet of land area that are improved with two-story, class 2-11 dwellings of frame or masonry exterior construction that range in size from 1,500 to 2,399 square feet of living area. The homes range in age from 84 to 127 years old. Three comparables have unfinished basements and a one-car or a two-car garage and one comparable has a concrete slab foundation. The comparables sold from February 2016 to July 2017 for prices ranging from \$4,981 to \$190,000 or from \$2.08 to \$100.00 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 attorney for the appellant submitted comments critiquing the board of review comparable sales arguing that none are comparable to the subject due to differences in dwelling size, garage feature and/or distance from the subject. The appellant's attorney submitted a map of the subject and both parties' comparables which depicts the board of review comparables as having locations ranging from 0.98 to 1.91 miles from 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 eleven comparable sales for the Board's consideration. The Board gave less weight to appellant comparables #1, #2, #3 and #7 as these properties have finished basements compared to the subject's unfinished basement. The Board also gave reduced weight to board of review comparables #1, #3 and #4 due to differences in foundation or a location outside the subject's neighborhood code and greater than one mile from the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, design, dwelling size and most features. These comparables sold from February 2016 to August 2017 for prices ranging from \$28,000 to \$45,100 or from \$17.56 to \$21.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$104,610 or \$53.65 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 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: June 8, 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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