



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

APPELLANT: Alfred E. Lewis  
DOCKET NO.: 17-46216.001-R-1  
PARCEL NO.: 29-17-116-005-0000

The parties of record before the Property Tax Appeal Board are Alfred E. Lewis, the appellant(s), by attorney 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:** \$1,548  
**IMPR.:** \$372  
**TOTAL:** \$1,920

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) 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 is improved with a 121-year-old, two-story, building of frame construction containing 1,600 square feet of gross building area. Features of the subject include a full unfinished basement. The property is situated on 6,192 square feet of land in Harvey, Thornton Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Board's May 26, 2020, decision in docket number 16-42934, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support of this request, the appellant attached a copy of that decision and a letter dated June 24, 2020, requesting a direct appeal. The Board

stamped the Residential Appeal Petition as postmarked June 25, 2020, and as received June 28, 2020.

The appellant raises a contention of law that the Board should accept this appeal as a direct appeal of the Board's 2016 decision. The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five suggested sale comparable properties and provided a "Market Value Equalization" with an adjustment based on suggested comparable properties. The appellant also submitted a copy of the Board's decision to reduce the subject's assessment in docket number 16-42934.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,077. The subject's assessment reflects a market value of \$60,770, or \$37.98 per square foot of living area including land, when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on three suggested sale comparable properties. These properties sold from 2015 through 2017 for prices ranging from \$29.38 to \$65.50 per square foot of gross building area including land.

The board of review also submitted a Motion to Dismiss<sup>1</sup> the appeal, in which it argued the appellant did not conform to the elements of the direct appeal statute in Section 16-185, *supra*. Consequently, the board of review prayed the Board dismiss the appellant's 2017 Petition. The board of review included a notation on its Notes on Appeal that the final notice of the board of review's decision was postmarked January 19, 2018.

In rebuttal, the appellant argued the board of review's suggested sale comparable properties were dissimilar to the subject in various key property characteristics. In response to the board of review's Motion to Dismiss, the appellant argued that he submitted documentary evidence.

### **Conclusion of Law**

The Board finds the board of review conflated the issues of direct appeal and rollover in its Motion to Dismiss. Consequently, the Board does not find the board of review's argument persuasive.

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.

---

<sup>1</sup> The board of review titled this Motion, "Board of Review's Supplemental Brief Regarding Appellant's Direct Appeal. The board of review requested the Board to enter an Order to Dismiss the appeal in its prayer for relief.

The Board finds the appellant failed to establish the admissibility of and to lay a foundation for the adjustments in the “Market Value Equalization” analysis. Therefore, the Board gives them no weight. However, the Board may consider the raw, unadjusted sale data.

The Board finds the best evidence of market value to be the appellant's comparable sale(s) #1, #2 and #5, and the board of review comparable sale(s) #3. These comparable properties sold for prices ranging from \$6.67 to \$29.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$37.98 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, 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:

August 24, 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 E. Lewis, 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