



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

APPELLANT: Shirley S. Black
DOCKET NO.: 17-46520.001-R-1
PARCEL NO.: 16-09-412-006-0000

The parties of record before the Property Tax Appeal Board are Shirley S. Black, 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: \$1,890
IMPR.: \$610
TOTAL: \$2,500

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 117-year-old, two-story dwelling of frame exterior construction with 1,632 square feet of building area. The property has a 2,520 square foot site and is located in Chicago, West Chicago 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 four comparable sales that are located within the same neighborhood code as the subject property and from .01 to .50 of a mile from the subject property. Comparable Sale #1 is also located within the same block and street as the subject property. The comparables have sites ranging in size from 2,520 to 3,150 square feet of land area. The comparables are improved with two-story, multi-family buildings ranging in size from 1,632 to 1,694 square feet of building area. The buildings were built from 1900 to 1908 and

have full basements with two comparables having finished area. Two comparables each have a two-car garage. The comparables sold from March 2016 to September 2017 for prices ranging from \$10,200 to \$25,000 or from \$6.02 to \$15.32 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$1,141.¹ The requested assessment reflects a market value of \$11,410 or \$6.99 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant disclosed the subject's total assessment of \$13,787, which reflects a market value of \$137,870 or \$84.48 per square foot of building area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal," but did not include any evidence within its petition to support the subject's assessment or to refute the appellant's argument.

The appellant's attorney submitted a rebuttal brief pointing out the board of review did not submit their evidence by the due date to dispute the appellant's request for a reduction. For further clarity, the appellant resubmitted her grid analysis of four comparable sales along with an additional grid analysis of two comparable sales that was not included within the appellant's initial appeal. The appellant's counsel argued that the subject property is over assessed and requested a reduction in the subject's assessment as shown in the appellant's appeal.

Conclusion of Law

In consideration of the appellant's rebuttal, the Board finds the board of review submitted its "Board of Review – Notes on Appeal" timely within the final 90-day extension granted by the Property Tax Appeal Board, but it was missing the required documentary evidence in support of their assessment of the subject property pursuant to Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a).

The appellant also provided two new comparable properties within her rebuttal evidence that was not previously submitted by the appellant as comparable sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

¹ The appellant requested a reduction in the subject's land value but did not provide the necessary evidence needed by the Board to do a land analysis.

Pursuant to this rule, the Property Tax Appeal Board finds that the new comparables submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

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 Board finds the only evidence of market value in the record to be the four comparable sales initially submitted with the appellant's appeal petition, which are similar to the subject in age and building size and sold proximate in time to the January 1, 2017 assessment date at issue. The comparables sold from March 2016 to September 2017 for prices ranging from \$10,200 to \$25,000 or from \$6.02 to \$15.32 per square foot of building area, including land. The Board also finds the appellant's comparable #1 is the best comparable in this record which sold on March 23, 2016 for \$25,000 or \$15.32 per square of building area, including land. Appellant's comparable #1 received greater weight by the Board because it is located within .01 of mile of the subject property and is identical to the subject in property characteristics except for its finished basement area. The subject's assessment reflects a market value of \$137,870 or \$84.48 per square foot of building area, including land, which is above the range established by the 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 warranted.

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:

December 21, 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

Shirley S Black , 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