



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

APPELLANT: Frankie Bradley  
DOCKET NO.: 18-24623.001-R-1  
PARCEL NO.: 18-24-307-027-0000

The parties of record before the Property Tax Appeal Board are Frankie Bradley, the appellant; 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:** \$3,825  
**IMPR.:** \$3,175  
**TOTAL:** \$7,000

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 2018 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, single-family dwelling of masonry, cape cod style construction. The dwelling is approximately 65 years of age with features including: one bath and a two-car garage. The property has an approximately 10,309 square foot site and is located in Lyons Township, Cook County.

In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$70,000 as of January 1, 2018. The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$11,721 reflecting a market value of \$117,210 or \$96.63 per square foot of living area, including land, when using 1,213 square feet and applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2, residential property of 10%. The appellant requested the subject's assessment be reduced to \$7,000. In

addition, the appraisal developed the sales comparison approach to value, while indicating that a personal inspection was undertaken on March 21, 2018 reflecting 1,213 square feet of living area. The appraisal provided details regarding the subject property, the comparables and the subject's neighborhood, while not providing any evidence that the subject was an owner-occupied residence.

The sales comparison approach was developed using three sales. They sold from July, 2016, to October, 2017, for prices that ranged from \$55.00 to \$65.67 per square foot. These sales were improved with a cape cod style, single-family dwelling within a four-block radius of the subject. They ranged in age from 60 to 76 years and in size from 1,200 to 1,397 square feet of living area. After making adjustments for pertinent factors, the appraisal estimated a market value for the subject of \$70,000 or \$57.71 per square foot using 1,213 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" reflecting descriptive and assessment data on four equity comparables as well as sales data on properties #3 and #4. These two properties sold from January to September, 2015, for prices that ranged from \$110.01 to \$270.81 per square foot of living area. The board's four suggested comparables ranged: in style from one-story to one and one-half story, in age from 65 to 66 years, and in size from 757 to 809 square feet of living area. As to the subject, the board's grid sheet indicated an improvement size of 809 square feet without further explanation.

### **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 Board finds the best evidence of market value to be the *appraisal submitted by the appellant*. The subject's assessment reflects a market value of \$117,210, which is above the appraised value of \$70,000 presented by the appellant. In contrast, the board of review submitted raw and unadjusted sales data on two properties that sold in 2015, which is too distant from the 2018 tax year at issue. Further, the Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property *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.

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Chairman



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Member

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Member



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Member

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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: February 18, 2020



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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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