



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

APPELLANT: J. Ernest Mincy III  
DOCKET NO.: 18-26492.001-R-1  
PARCEL NO.: 14-29-107-013-0000

The parties of record before the Property Tax Appeal Board are J. Ernest Mincy III, 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 **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:** \$21,250  
**IMPR.:** \$72,950  
**TOTAL:** \$94,200

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 two-story, frame, single-family home with 2,500 square feet of living area. The building is approximately 130 years old. The property has a 3,125 square foot site and is located in Lakeview Township, Cook County. The subject is classified as a class 2-06 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 descriptive information on the appeal grid sheet for four sale comparables. The appellant also submitted Assessor printouts for comparables #2 through #4, plus a 5<sup>th</sup> sale comparable that was not included on the grid sheet. The square footage of living area the appellant listed on the grid sheet was incorrect for comparables #2 and #4 as evidenced by the Assessor printouts that he submitted. After calculation revisions based on the Assessor's square footage of living area, the five comparables sold between December 2010 and April 2018 for prices ranging from \$203.02 to \$370.07 per square foot of living area, including land. The

appellant also included Assessor printouts for the three sale comparables listed on the Assessor's reassessment notice.

In a written narrative, the appellant stated that he purchased the subject property in an arm's-length transaction for \$535,000 on August 24, 2010. He also stated that he received an assessment reduction based on a stipulated agreement lowering the subject's assessment to \$60,000 for the prior triennial period. He included the Property Tax Appeal Board's 2015 decision identified as docket #15-22551.001-R-1.

Lastly, the appellant submitted a press release from *S&P Dow Jones Indices* dated March 17, 2018 stating there was a one-year change in housing prices in Chicago of 2.4%. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$60,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,200. The subject's assessment reflects a market value of \$942,000, or \$376.80 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10.00% 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 four sale comparables, all of which reflected equity data. These comparables sold between May 2016 and October 2018 for sale prices ranging from \$377.73 to \$730.09 per square foot of living area, including land. All of the comparables were located in the same neighborhood code, 150, as the subject property. They were also similar in age, square footage of living area, and design to the subject property.

Neither party submitted written rebuttal.

At hearing the appellant, Mr. Mincy, asked the ALJ to take judicial notice of the press release, to which the board of review representative objected. Mr. Mincy stated that he had an agreement for the prior triennial period with the board of review that was certified by the Property Tax Appeal Board lowering the subject's assessment to \$60,000, and that the assessment increase was unjustified.

Mr. Mincy also argued that the board of review's comparables were east of the subject property in a more desirable area. He also stated that the board of review's comparable #1 is on a double lot.

After reviewing the evidence, the board of review's representative requested an increase in the subject's assessment.

### **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.

Initially, the Board notes that it will not take judicial notice of the *S&P Dow Jones Indices* press release as it is too general and covers the entire City of Chicago. It is also not supported by any data.

The Board finds the best evidence of market value to be the appellant's comparable #4, as well as the board of review's comparables #2 through #4. These comparables were most similar to the subject based on a combination of size, age and design, and they are all located within one mile or less from the subject property. They sold for prices ranging from \$203.02 to \$565.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$376.80 per square foot of living area, including land, which is within the range established by the best comparables in this record. The Board gives no weight to the appellant's purchase in 2010 as it is too far removed from the 2018 valuation date to be reflective of the subject's current market value. The Board also notes that although the appellant received an assessment reduction in the last triennial period, 2018 is a reassessment year for the City of Chicago and requires market data reflecting the subject's value of January 1, 2018. Finally, the Board notes that the board of review did not request an assessment increase until the hearing, therefore, their request for an assessment increase is denied. Based on this record, 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: October 19, 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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