



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

APPELLANT: Patricia Walker  
DOCKET NO.: 18-26556.001-R-1  
PARCEL NO.: 20-10-202-024-1002

The parties of record before the Property Tax Appeal Board are Patricia Walker, the appellant(s); 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:** \$ 1,428  
**IMPR.:** \$11,676  
**TOTAL:** \$13,104

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 is a residential condominium unit located in a three-story, masonry building in Hyde Park Township, Cook County. It is situated on a 2,512 square foot site and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is owner-occupied.

The appellant contends overvaluation as the basis of appeal. The appellant included two Broker Price Opinion reports, one dated October 16, 2016 and the second dated February 17, 2015. The reports contained a total of six sales and six listings. The reports anticipated a sale price for the subject ranging between \$39,000 and \$89,000. The six sales were all located less than one mile from the subject property and sold between September 2014 and July 2016 for prices ranging from \$36,000 to \$99,900, or \$28.80 to \$90.82 per square foot, including land. The appellant also included "Zestimates" for three of these properties. Based on this information, the appellant requested an assessment reduction to \$10,000.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$13,104. The subject property has an improvement assessment of \$11,676. The subject's assessment reflects a market value of \$131,040 when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three sale comparables. These sales sold between June 2018 and June 2019. They ranged in sale price from \$134,000 to \$175,000 and were located within four blocks of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant distinguished the board of review's comparables 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparables #1 through #3, as well as the board of review's comparables #1 through #3, as these six sales are most similar to the subject based on a combination of location, size and the date of sale's proximity to the valuation date. These sales sold for prices ranging from \$79,950 to \$175,000, or \$72.68 to \$134.62 per square foot, including land. The subject current market value of \$131,404, or \$119.13 per square foot, including land, falls within the range of the best comparables contained in the record. Accordingly, the appellant has not proven by a preponderance of the evidence that the subject is overvalued and reduction in assessed value is not 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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



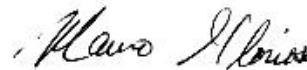
\_\_\_\_\_  
Member

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 23, 2019



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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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