



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

APPELLANT: Jason Campbell
DOCKET NO.: 18-29755.001-R-1
PARCEL NO.: 20-15-314-045-0000

The parties of record before the Property Tax Appeal Board are Jason Campbell, 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: \$8,330
IMPR.: \$6,070
TOTAL: \$14,400

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

As described in the appellant's residential appeal form, the subject property consists of a two-story multi-family dwelling of masonry construction with 2,732 square feet of living area. The dwelling is approximately 115 years old. Features of the dwelling include a full finished basement and two fireplaces. The property has an 8,316 square foot site and is located in Chicago, Hyde Park Township, Cook County.¹ The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both assessment equity and overvaluation. In support of the assessment inequity argument, the appellant submitted a grid analysis containing three comparable properties that are located within the same neighborhood code as the subject property. The comparables have lots ranging in size from 4,000 to 8,019 per square foot of land area that are

¹ The Board recognizes there are discrepancies in the subject's property description in the appellant's evidence. The Board will utilize the information as it is independently presented within the appellant's grid analysis and the appraisal.

improved with similar class 2-11 dwellings of masonry exterior construction ranging in size from 2,112 to 5,643 square feet of living area and ranging in age from 105 to 120 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables have land assessments ranging from \$6,800 to \$13,632 or \$1.70 per square foot of land area and improvement assessments ranging from \$1,055 to \$2,114 or from \$2.12 to \$3.72 per square foot of living area.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property has a market value of \$144,000 as of June 6, 2017. The appraisal was prepared by Phillip L. Warfel, a Certified Residential Real Estate Appraiser. The assignment type was a refinance transaction and the property rights appraised were the fee simple interests. The appraiser developed the three approaches to value (cost, income and sales comparison) in estimating the market value of the subject property.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,400. The requested assessment would reflect a total market value of \$144,000 or \$52.71 per square foot of living area, land included, when using 2,732 square feet of living area and when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's land assessment to \$3,000 or \$.36 per square foot of land area and increase the improvement assessment to \$11,400 or \$4.17 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2018 tax year disclosing the subject has a total assessment of \$24,433. The subject's assessment reflects a market value of \$244,330 or \$89.43 per square foot of living area, land included, when using 2,732 square feet of living area and when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has a land assessment of \$14,137 or \$1.70 per square foot of land area and an improvement assessment of \$10,296 or \$3.77 per square foot of living area when using 2,732 square feet of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated June 11, 2020.

Conclusion of Law

The appellant contends in part that 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 to be the appraisal submitted by the appellant estimating the subject property has a market value of \$144,000 as of January 1, 2016. The subject's assessment reflects a market value of \$244,330 or \$98.09 per square foot of living area, including

land, which is above the appraised value. Based on this evidence the Board finds a reduction in the subject's assessment is justified based on overvaluation to reflect the appraised value.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b)

The Board finds that after considering the reduction to the subject's assessment based on the market value finding, a further reduction to the assessment based on assessment equity is not justified.

As a final point, the board of review did not submit any evidence to refute the appellant's arguments or to support the assessment as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a).

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:

June 8, 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

Jason Campbell
6402 Indiana Ave
Chicago, IL 60637

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602