



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

APPELLANT: Eric Kicherer  
DOCKET NO.: 18-31186.001-R-1  
PARCEL NO.: 14-08-104-011-0000

The parties of record before the Property Tax Appeal Board are Eric Kicherer, the appellant, by attorney Jennifer Burke, of KBC Law Group in Chicago; 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:** \$25,387  
**IMPR.:** \$73,342  
**TOTAL:** \$98,729

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 dwelling of frame exterior construction with 2,111 square feet of living area. The dwelling is approximately 115 years old. Features of the home include a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 5,289 square foot site and is located in Chicago, Lake View 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 both overvaluation and assessment equity as the bases of the appeal. In support of the overvaluation argument, the appellant disclosed the subject property was purchased from John C. Opfer and Linda Bates Opfer on November 1, 2014 for a sales price of \$850,000. The appellant partially completed Section IV-Recent Sale Data which disclosed the parties to the transaction were not related and the property was not sold due to a foreclosure action and was not sold using a contract for deed. To document the sale, the appellant submitted

a copy of the settlement statement which disclosed real estate broker fees and commissions were paid in the amount of \$42,950.

In support of both arguments, the appellant also submitted information on four suggested equity comparables with sales data on two comparables. The comparables are located within the same neighborhood code as the subject property and are improved with class 2-06, two story dwellings of frame exterior construction ranging in size from 2,234 to 2,364 square feet of living area. The dwellings range in age from 115 to 140 years old, have partial or full unfinished basements and have central air conditioning. One comparable has a fireplace, and three comparables have either a 1-car, a 1.5-car, or a 2-car garage. Comparables #1 and #4 have 4,612 and 5,227 square foot sites and sold in June 2005 and July 2018 for prices of \$970,000 and \$1,050,000 or \$410.32 and \$456.72 per square foot of living area, including land, respectively. The four comparables have improvement assessments ranging from \$53,344 to \$73,402 or from \$23.09 to \$31.93 per square foot of living area.

In the supplemental brief, the appellant's attorney requested a reduction in the subject's total assessment to \$85,000 to reflect its purchase price and also requested a reduction in the subject's improvement assessment based on a lack of uniformity to \$92,791 or \$31.93 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,728. The subject's assessment reflects a market value of \$987,280 or \$467.68 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$73,341 or \$34.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven suggested comparables located within the same neighborhood code as the subject property.<sup>1</sup> The comparables are improved with class 2-06, two-story dwellings of frame, masonry or stucco exterior construction ranging in size from 2,262 to 4,449 square feet of living area. The dwellings range in age from 110 to 133 years old and have partial or full basements, four of which have finished area. Five comparables each have central air conditioning, and one comparable has three fireplaces. The comparables have either a 1-car, a 1.5-car, a 2-car, or a 4-car garage. Comparables #1 and #5 through #7 have from 4,612 to 6,150 square foot sites and sold from February 2016 to March 2017 for prices ranging from \$1,185,000 to \$1,500,000 or from \$446.03 to \$595.88 per square foot of living area, including land. The comparables have improvement assessments ranging from \$70,529 to \$158,904 or from \$27.35 to \$37.06 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The board of review submitted two sets of comparables. For clarity, the Board has renumbered the grid analysis with three comparables as comparables #5 through #7.

### **Conclusion of Law**

The appellant contends, in part, 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 based on overvaluation is not warranted.

As an initial matter, the Board gives little weight to the subject's reported sale in November 2014 for a price of \$850,000, as the sale is dated and less likely to reflect the subject's market value as of the January 1, 2018 assessment date at issue.

Additionally, the parties submitted six comparable sales for the Board's consideration. The Board finds the most similar evidence of market value to be the appellant's comparable sale #4 and the board of review comparable sales #6 and #7 because they are relatively similar in overall property characteristics to the subject dwelling. In addition, these comparables sold more proximate in time to the January 1, 2018 assessment date at issue than the parties' remaining comparable sales in this record. The appellant's comparable sale #4 and board of review comparable sales #6 and #7 sold from June 2016 to July 2018 for prices ranging from \$1,050,000 to \$1,435,000 or from \$456.72 to \$595.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$987,280 or \$467.68 per square foot of living area, including land, which falls below the range established by the best comparables in this record on an overall basis and within the range on a per-square-foot basis. The Board gives less weight to the board of review comparable sale #1 due to its considerably larger dwelling size when compared to the subject. The Board also gives less weight to the appellant's comparable sale #1 and board of review comparable sale #5 due to their sale dates occurring in June 2005 and February 2016, which is less indicative of the subject's fair market value as of the assessment date at issue. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

Alternatively, the taxpayer contends assessment inequity as the 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment based on assessment equity is not warranted.

The parties submitted a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 due to its older age and board of review comparables #1, #3, #4, and #7 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in age, dwelling size, and some features. These six comparables have improvement assessments ranging from \$54,175 to \$95,217 or from \$23.09 to \$36.59 per square foot of living area. The subject's improvement assessment of \$73,341 or \$34.74 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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:

May 17, 2022



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

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