



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

APPELLANT: Claribel Coli  
DOCKET NO.: 18-31743.001-R-1  
PARCEL NO.: 13-17-119-010-0000

The parties of record before the Property Tax Appeal Board are Claribel Coli, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$5,825  
**IMPR.:** \$18,664  
**TOTAL:** \$24,489

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 1-story dwelling of frame exterior construction with 1,072 square feet of living. The dwelling is approximately 105 years old. Features of the home include an unfinished basement and a 2-car garage. The property has a 4,660 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law, overvaluation, and lack of assessment equity concerning the improvement as the bases of the appeal. However, the counsel's legal brief is the same as the inequity argument, uniformity of assessment.

In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on April 3, 2015 for a

price of \$195,000 or \$181.90 per square foot of living area, land included. The property was purchased from Czeslaw Malinowski and the parties to the transaction were not related. The property was sold through a Realtor, Top Realty Group. In further support, a copy of Settlement Statement (HUD-1) displayed a closing date of April 3, 2015 and the distribution of commissions to two entities.

In support of the inequity argument, the appellant submitted information in two grid analyses on five comparables located in the same neighborhood code as the subject. For clarity in the record, the one equity comparable in the second grid was renumbered as #5. The comparables are improved with 1-story or "1.5-1.9" story class 2-03 dwellings of frame exterior construction. The dwellings range in age from 93 to 105 years old and range in size from 1,010 to 1,197 square feet of living area. Two comparables each have an unfinished basement. Four comparables each have a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$11,419 to \$13,808 or from \$10.53 to \$12.61 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$18,195, which reflects a total market value of \$181,950 or \$169.73 per square foot of living area, land included, 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 improvement assessment to \$12,370 or \$11.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,489. The subject's assessment reflects a market value of \$244,890 or \$228.44 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$18,664 or \$17.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information in two grid analyses for eight comparable properties located in the subject's neighborhood code, five of which have sales data and each comparable having equity data. For clarity in the record, the four comparables in the second grid will be renumbered #5 through #8 in the order in which they were presented. The comparables have sites that range in size from 3,780 to 4,660 square feet of land area. The eight comparables are improved with 1-story or 1.5-story class 2-05 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,033 to 1,376 square feet of living area. The homes range in age from 58 to 108 years old. The comparables each have a basement, four of which have a recreation room. Two comparables each have central air conditioning. Six comparables each have a 1-car or a 2-car garage. Comparables #2 and #5 through #8 sold from November 2016 to October 2018 for prices ranging from \$279,000 to \$332,500 or from \$241.64 to \$319.46 per square foot of living area. The eight comparables have improvement assessments that range from \$19,742 to \$28,302 or from \$14.55 to \$27.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the appellant's overvaluation argument, the appellant submitted data related to the 2015 purchase price of the subject property and the board of review submitted five suggested comparable sales for the Board's consideration. The Board gives little weight to the subject's 2015 purchase price of \$195,000 due to the fact the sale did not occur as proximate in time to the assessment date at issue as other sales in the record and thus, is less likely to be reflective of the subject's estimated market value as of the January 1, 2018 assessment date. The Board gives less weight to board of review comparable #1 due to its larger dwelling size when compared to the subject. The Board also gives reduced weight to board of review sales #7 and #8 which occurred in 2016, less proximate in time to the assessment date at issue than the remaining comparable sales in this record.

The Board finds the best evidence of market value in the record to be board of review comparable sales #2 and #6. These properties sold more proximate in time to the assessment date at issue and are similar to the subject in location, design, and dwelling size. However, the Board finds both comparables are superior to the subject in age and each has central air conditioning, not a feature of the subject, suggesting downward adjustments would be necessary to make the comparables more equivalent to the subject. The comparables sold in January and July 2018 for prices of \$279,000 and \$330,000 or of \$265.71 and \$319.46 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$244,890 or \$228.44 per square foot of living area, land included, which falls below the two best comparable sales in this record and appears justified given its older age and lack of central air conditioning. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject property's estimated market value based on its assessment is overvalued and a reduction in the subject's assessment is not justified.

In the alternative, the appellant contends assessment inequity as a basis of the appeal concerning the improvement. 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 improvement assessment is not warranted.

The parties submitted thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in design and/or

which lack a basement foundation. The Board also gives less weight to board of review comparables #1 and #5 through #8 for differences in dwelling size and/or age when compared to the subject.

The board finds the best evidence of assessment equity to be the board of review comparables #2, #3, and #4 which are overall more similar to the subject in design, age, and dwelling size. However, each comparable is superior to the subject in that comparable #2 has central air conditioning and comparables #3 and #4 have finished basement area, suggesting downward adjustments for these difference would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments that range from \$20,890 to \$22,009 or from \$19.15 to \$20.47 per square foot of living area. The subject's improvement assessment of \$18,664 or \$17.41 per square foot of living area falls below the range established by the best equity comparables in this record. Based on this record and after considering appropriate adjustments to the best equity comparables for differences when compared to the subject, 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 is not justified on inequity grounds.

Based on the evidence in this record, the Board finds that 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:

April 16, 2024



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

Claribel Coli, by attorney:  
Ciarra Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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