



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

APPELLANT: Nancy & Dennis Smith  
DOCKET NO.: 18-39758.001-R-1  
PARCEL NO.: 24-14-410-167-0000

The parties of record before the Property Tax Appeal Board are Nancy & Dennis Smith, the appellants, by attorney Mary Kate Gorman, Attorney at Law 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:** \$6,232  
**IMPR.:** \$35,703  
**TOTAL:** \$41,935

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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, single-family residence of frame and masonry construction with 2,189 square feet of living area. The dwelling was four years old. Features of the home include a full, unfinished basement, central air conditioning, and a two-car garage. The property has a 6,560 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables. The appellants also assert overvaluation as a basis of the appeal based on an August 11, 2016, sale of the subject for \$436,125.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,935. The subject property has an improvement assessment of \$35,703 or \$16.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables that served as both equity and sales comparables

### Conclusion of Law

The taxpayer asserts assessment inequity as a 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 the appellant *did not meet* this burden of proof, and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *the board of review's comparables one, two and three*. Like the subject property, these comparables have two-story, single-family residences with two-car garages and central air conditioning. The dwellings on these comparables are similar in living area size to the subject's dwelling. Two of these comparables are on the same block as the subject property, and one is in the same subarea.

These comparables had improvement assessments that ranged from \$14.49 to \$19.11 per square foot of living area. The subject's improvement assessment of \$16.31 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 on this basis *is not* justified.

The taxpayer's appeal petition also asserted 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis *is not* warranted.

The appellant's only evidence of market value was an August 11, 2016, sale of the subject for \$436,125. This sale, however, reflects a *greater* value for the subject than the assessment of \$41,935, which reflects a market value of \$419,350, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued, and a reduction in the subject's assessment on this basis *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 18, 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.

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**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**

**Nancy & Dennis Smith, by attorney:**  
**Mary Kate Gorman**  
**Attorney at Law**  
**10644 South Western Avenue**  
**Chicago, IL 60643**

**COUNTY**

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