



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

APPELLANT: Alexander Hanna
DOCKET NO.: 18-42855.001-R-1
PARCEL NO.: 14-32-127-043-0000

The parties of record before the Property Tax Appeal Board are Alexander Hanna, 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: \$ 20,625
IMPR.: \$ 71,530
TOTAL: \$ 92,155

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a three-story dwelling of masonry construction with 2,300 square feet of living area. The dwelling is 30 years old. Features of the home include a slab, central air conditioning, a fireplace, and a one-car garage. The property's site is 1,875 square feet, and it is located in North Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three sale comparables. These comparables sold between November 2016 and February 2019 for \$950,000 to \$1,100,000, or \$415.96 to \$478.26 per square foot of living area, including land. In Section II of the appeal form, the appellant stated

that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$67,837.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$92,155. The subject property has an improvement assessment of \$71,530, or \$31.10 per square foot of living area. The subject's assessment reflects a market value of \$921,550, or \$400.67 per square foot of living area, including land, when applying the 2018 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and four sale comparables. These sale comparables sold from May 2017 to December 2018 for \$980,000 to \$1,375,000, or \$415.96 to \$562.14 per square foot of living area, including land.

In rebuttal, the appellant the appellant argued that the board of review's comparables were not similar to the subject for various reasons. The appellant also reaffirmed the evidence previously submitted.

At hearing, the appellant argued that, prior to 2015, appellant's comparable #1 was nearly a mirror image of the subject; however, starting in 2015, this comparable was substantially rehabbed, and was subsequently sold for \$1,100,000 in November 2016. The appellant estimated that the rehab cost approximately \$250,000. The appellant stated that the subject has not been rehabbed since it was purchased in December 2014. Therefore, the appellant argued that the subject's market value should be significantly lower than that of appellant comparable #1.

At hearing, the appellant submitted a document describing the renovations made to appellant's comparable #1. The Board accepted this document into the record, without objection from the board of review, and marked it as Appellant's Exhibit #1. This document stated that appellant's comparable #1 had a "new chef's kitchen," "new stone patio," and "new walk in closet," amongst other major renovations, which totaled 18 listed renovations in total.

The board of review rested on the evidence previously submitted.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons. The appellant also stated that appellant comparable #1 was appealed to the Board under docket numbers 16-32469, 18-46383, and 19-32601. The former appeal was settled via a stipulation between the parties. The latter two appeals are currently pending before the Board.

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 proven 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.

The appellant argued that appellant comparable #1 is the most similar comparable in the record, while also arguing that this comparable is significantly different from the subject based on the recent renovation of that comparable. This argument is premised on the appellant's assertion, made at hearing, that this comparable's renovation cost approximately \$250,000; however no evidence was submitted in support of this assertion, and the appellant was not accepted as an expert witness to provide an opinion as to the value added to this comparable based on the renovations. Moreover, in rebuttal, the appellant argued that the board of review's comparables should be given no weight in the Board's analysis because they have several amenities the subject does not have, and also because the Cook County Assessor has classified these comparables as being in "deluxe" condition, while the Assessor has classified the subject as being in "average" condition. The Board finds that it would be arbitrary to accept appellant comparable #1, even though it has been significantly renovated, while at the same time denying the board of review's comparables, which have been classified as "deluxe." Moreover, neither party articulated the factors that make an "average" improvement different from a "deluxe" improvement. Therefore, the Board finds that the board of review's comparables should not be denied, so long as appellant comparable #1 is accepted.

The Board finds the best evidence of market value to be appellant's sale comparables #1 and #2, and board of review sale comparables #2, #3, and #4. These sale comparables sold for prices ranging from \$415.96 to \$526.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$400.67 per square foot of living area, including land, which is below the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

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 proven 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 that a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1 and #2, and board of review equity comparables #2, #3, and #4. These equity comparables had improvement assessments ranging from \$32.92 to \$47.24 per square foot of living area. The subject's improvement assessment of \$31.10 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment 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.



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 19, 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

AGENCY

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