



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

APPELLANT: Edward K Matteson
DOCKET NO.: 18-50139.001-R-1
PARCEL NO.: 32-29-402-021-0000

The parties of record before the Property Tax Appeal Board are Edward K Matteson, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$1,684
IMPR.: \$4,516
TOTAL: \$6,200

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 2-story multi-family dwelling of frame construction with 1,776 square feet of living area. The dwelling was constructed in 1907 and is approximately 111 years old. The dwelling has a full unfinished basement. The property has a 6,126 square foot site and is located in South Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .96 of mile from the subject property, two of which are within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 2,380 to 6,412 square feet of land area and are improved with two-story multi-family dwellings that range in size from 1,656 to 1,976 square

feet of living area and were built from 1899 to 1911. Each comparable has a full basement with one having a recreation room. Three comparables each have a 2-car or 2.5-car garage. The comparables sold from April 2017 to September 2018 for prices ranging from \$23,000 to \$99,900 or from \$13.77 to \$55.50 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,595.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,059. The subject's assessment reflects a market value of \$150,590 or \$84.79 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%.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that do not address the appellant's overvaluation argument and will not be further considered in this analysis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel noted that board of review comparables are not recent sales. In a rebuttal grid analysis, counsel reiterated the two best comparable sales in the record and contended that the subject's assessment should be reduced to \$6,151.

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 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 was the five comparable sales submitted by the appellant which have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables sold in April 2017 to September 2018 for prices ranging from \$23,000 to \$99,900 or from \$13.77 to \$55.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,590 or \$84.79 per square foot of living area, including land, which is above the range established by the comparable sales in this record. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject's estimate of market value as reflected by the assessment is excessive and therefore, a reduction in the subject's assessment is 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

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: February 21, 2023



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

Edward K Matteson, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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