



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

APPELLANT: Colleen Mygatt  
DOCKET NO.: 19-27666.001-R-1  
PARCEL NO.: 14-29-302-183-0000

The parties of record before the Property Tax Appeal Board are Colleen Mygatt, the appellant, by attorney John P. Brady, of Tully & Associates, 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:** \$19,008  
**IMPR.:** \$103,876  
**TOTAL:** \$122,884

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 2019 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 is improved with a three-story, single-family dwelling of masonry construction with 3,711 square feet of living area. The building was 27 years old. Features include a slab foundation, central air conditioning, and a two-car garage. The property has a 2,640 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$122,884. The subject property has an improvement assessment of

\$103,876 or \$27.99 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

A hearing was held before a Board administrative law judge on September 29, 2023. At the hearing, the appellant's attorney stated that the subject property sold for \$1,100,000 in August 2015. This was originally the basis for appellant's appeal, but the Board sent him a notice that the appeal petition was incomplete. When appellant submitted a new appeal petition, the basis for the appeal was changed to assessment equity and recent sale was not raised as a ground. Nevertheless, appellant's attorney asked the Board to consider the 2015 sale and reduce the subject's assessed value to \$110,000. The board of review's representative stated that the board of review's equity comparables were superior to appellant's comparables. She further testified that the August 2015 sale of the subject was too remote in time to be indicative of the subject's market value on January 1, 2019, the applicable valuation date.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 is not warranted.

The Board finds that the best evidence of assessment equity is the board of review's suggested comparables one through four, and the appellant's comparable one. Like the subject property, these comparables have three-story, single-family residences of masonry construction with central air conditioning, slab foundations, and two-car garages. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all on the same block as the subject.

These comparables had improvement assessments that ranged from \$3.07 to \$30.89 per square foot of living area. The subject's improvement assessment of \$27.99 per square foot of living area falls within the range established by the best comparables in this record, and it is lower than four of those five comparables. The Board therefore finds that the appellant did not demonstrate

with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

At the hearing, the appellant's attorney also purported to assert overvaluation and more specifically, a recent sale, as a basis for the appeal. This is problematic because recent sale was not a basis for appeal in the appeal petition that the Board accepted for filing. Even if the Board overlooked this omission, the evidence submitted by the appellant was not sufficient to show overvaluation.

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). Appellant's original, incomplete appeal petition stated that the subject was sold on August 3, 2015. But this sale was too remote in time to establish the subject's market value as of January 1, 2019, the applicable valuation date. Furthermore, the appellant did not complete section IV of the appeal petition, which is titled "Recent Sales Data" and seeks information that is relevant in determining whether the sale was an arm's length transaction that reflected the subject's market value. Accordingly, even if the appellant had asserted the 2015 sale as a basis for appeal in the appeal petition accepted by the Board, that assertion would have failed because of the insufficiency of the appellant's evidence.

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

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