



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

APPELLANT: Constance Gibson  
DOCKET NO.: 19-33604.001-R-1  
PARCEL NO.: 21-31-205-003-0000

The parties of record before the Property Tax Appeal Board are Constance Gibson, the appellant; 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:** \$3,000  
**IMPR.:** \$800  
**TOTAL:** \$3,800

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 2017 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 1,128 square feet of living area. The dwelling is approximately 110 years old. A feature of the home includes a full unfinished basement. The property consists of a 3,000 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in June 2018 for a price of \$38,000 from Camille and Bohumir Cimprich. The appellant completed Section IV–Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold by a realtor, the property was advertised for sale through the Multiple Listing Service (MLS), the property was not sold due to a foreclosure, that no contract for deed was utilized, and no renovations were done prior to occupying the premises. To document the sale, the appellant

submitted copies of the real estate contract, MLS data sheet, and the Settlement Statement associated with the sale of subject which disclosed real estate commissions were paid. The Settlement Statement and the real estate contract each depict that the sale included two parcels.<sup>1</sup>

In further support of her claim, the appellant submitted information on two comparable sales and one comparable listing located within approximately one-half of a mile from the subject and within the same neighborhood code as the subject property. The comparables had varying degrees of similarity to the subject. The comparable sales occurred in August 2018 and April 2019 for prices of \$43,000 and 32,599 or for \$31.52 and \$25.47 per square foot of living area, land included, respectively. The third comparable had a listing price of \$54,900 or \$76.04 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$4,500 which would reflect a market value of \$45,000 or \$39.89 per square foot of living area, including land when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,621. The subject's assessment reflects a market value of \$96,210 or \$85.29 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property 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 comparable sales that have the same neighborhood code as the subject and are reported to be in the same "subarea" as the subject property. The comparables have sites that range in size from 2,750 to 4,166 square feet of land area and are improved with similar class 2-03, 1-story dwellings of stucco or masonry exterior construction that range in size from 1,012 to 1,234 square feet of living area and range in age from 92 to 100 years old. The comparables each have a partial or full basement, two with finished area; one comparable has a fireplace; and each comparable has a 1.5-car or a 2-car garage. The sales occurred from June 2017 to April 2019 for prices ranging from \$148,000 to \$235,000 or from \$146.25 to \$190.44 per square foot of living area, including land. In addition, the board of review's grid analysis reported the subject sold for \$29,295 in August 2018. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review grid has outdated, incorrect, or missing information regarding the comparable properties. The appellant asserted that each board of review comparable property was completely renovated and is dissimilar to the subject in design (number of stories), condition, bathroom count, bedroom count, significantly larger dwelling size, finished basement area, central air-conditioning, and/or garage feature. The appellant submitted the Multiple Listing Service (MLS) data sheets for each board of review comparable sale along with a corrected grid data.

### **Conclusion of Law**

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<sup>1</sup> The appellant asserts that the property under appeal includes two Property Identification Numbers (PINs) and that she mistakenly filed the appeal on only one parcel.

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.

As an initial matter, with respect to the additional parcel, the Board notes that the settlement statement and the contract for purchase both depict two parcels being purchased. However, the record is lacking any evidence with respect to the market value of the purported additional parcel that was purchased with the subject property and, therefore, the Board is unable to pro-rate the purchase price among the two tracts. As a result, the Property Tax Appeal Board will attribute the purchase price to only the parcel that's under appeal.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2018 for a price of \$38,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service. In further support of the subject's transaction, the appellant submitted a copy of the MLS sheet and the Settlement Statement. The board of review submission also made note of the subject sale. The Board finds the purchase price of \$38,000 is below the market value of \$96,210 as reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's-length sale of the subject. Furthermore, the fact that the board of review comparables each have a garage unlike the subject and each comparable property has been completely renovated further detracts from the weight that can be given its evidence. Based on this record, the Board finds a reduction in the subject's assessment to reflect the sale price 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.

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Chairman



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Member



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Member



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Member



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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: July 20, 2021



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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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