



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

APPELLANT: Elizabeth Kaufman
DOCKET NO.: 19-34107.001-R-1
PARCEL NO.: 09-25-114-014-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Kaufman, 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: \$5,940
IMPR.: \$47,617
TOTAL: \$53,557

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 consists of a one-story dwelling of masonry exterior construction with 2,021 square feet of living area. The dwelling is 72 years old. Features of the home include a full basement with a formal rec. room finish, two fireplaces and a one-car garage. The property has a 6,600 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-04 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 four comparables with sale data provided for three of the properties. The comparables are located from one block to one-quarter of a mile from the subject property. The comparables have sites that range in size from 8,400 to 13,125 square feet of land area. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,815 to 2,071 square feet of living area. The

dwelling are 61 to 71 years old. Each comparable features a full or partial basement with one having a formal rec. room finish, central air conditioning, one or two fireplaces and a two-car garage. Three comparables sold from May 2017 to May 2018 for prices ranging from \$440,000 to \$505,000 or from \$215.28 to \$270.78 per square foot of living area, land included.

The appellant also submitted a Comparative Market Analysis prepared by Sharon Aguilera of Anaya Realty LLC. The report included a Market Analysis Summary including six properties that were currently for sale and one property that had sold. The six properties that were currently for sale had prices ranging from \$469,900 to \$599,500. The report indicated that one property sold in June 2014 for a price of \$465,000. The report suggested a marketing price for the subject property of \$465,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,155. The subject's assessment reflects a market value of \$651,550 or \$322.39 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% 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 located either one-quarter of a mile from the subject property or within the subject's subarea. The comparables have sites that range in size from 7,540 to 10,640 square feet of land area. The comparables are improved with a one and one-half-story dwelling and three, one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,847 to 2,189 square feet of living area. The dwellings range in age from 49 to 94 years old. Each comparable features a full basement with two having formal rec. room finishes, one to three fireplaces and a two-car garage. Three comparables have central air conditioning. The comparables sold from April 2017 to April 2019 for prices ranging from \$525,000 to \$975,000 or from \$249.52 to \$475.84 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

Initially, the Board gives little weight to the report prepared by Sharon Aguilera of Anaya Realty LLC as this document had no market data to support the estimated market value.

The record also contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #2 and #3, along with board of review comparable sales #1 and #2 as the sales occurred in 2017 which are dated and less likely

to be indicative of the subject's market value as of the January 1, 2019 assessment date. Due to the lack of sales data in the appellant's evidence as to comparable #4, this property was not considered by the Property Tax Appeal Board. The Board gives reduced weight to board of review comparable #4 which differs from the subject in design and age.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #3. These two comparables are relatively similar to the subject in location, dwelling size, design and age. These comparables sold in May 2018 and March 2019 for prices of \$505,000 and \$650,325 or for \$270.78 and \$297.09 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$651,550 or \$322.39 per square foot of living area, including land, which is greater than the best comparable sales in this record both in terms of overall value and on a square foot basis which does not appear to be justified after considering adjustments to these comparables for differences when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is 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:

February 16, 2021



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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