FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Clyde Haynes
DOCKET NO.: 19-35850.001-R-1
PARCEL NO.: 16-09-108-027-0000

The parties of record before the Property Tax Appeal Board are Clyde Haynes, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, 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:	$3,038
IMPR.:	$12,138
TOTAL:	$15,176

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 two-story, single-family dwelling of frame construction with 1,772 square feet of living area. The dwelling is 120 years old. Features include a full, unfinished basement and two full bathrooms. The subject occupies a 3,575 square foot site. It is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was sold on December 16, 2016, for a price of $40,000, or $22.57 per square foot of living area, land included in the sale price. The evidence included a mortgage agreement. The appellant also asserted assessment inequity and submitted five suggested equity comparables in support of this argument. The improvement assessments of these comparables ranged from $5.07 to $5.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $15,176. The subject's assessment reflects a market value of $151,760 land included, or $85.64 per square foot of living area, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of $12,138, or $6.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information about four suggested comparables. Those comparables were sold between August 12, 2019, and December 24, 2019, for amounts ranging from $166,000 to $280,100 or between $113.85 and $194.51 per square foot of living area, land included in the sales prices. The improvement assessments of these comparables ranged from $7.44 to $9.22 per square foot of living area.

Conclusion of Law

When market value is a basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The appellant presented evidence that the subject property was sold on December 16, 2016, for a price of $40,000. The appellant filled out Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related, the sale was not due to a foreclosure action, the property was not sold using a contract for deed, and the property was not advertised for sale. The appellant did not respond to the inquiry in Section IV about whether the property was sold by a realtor, the owner, at auction, or by other means. The appellant submitted a copy of a mortgage agreement.

The Board's task in this case is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1st) 162714, ¶ 33.

The appellant's disclosure that the subject property was not advertised for sale on the open market and the failure to respond to the inquiry about whether the property was sold by a realtor, the owner, or at auction leaves considerable doubt about whether the sale price reflects the subject's market value. The board of review's comparable sale properties one, three, and four create further doubt in that regard. Like the subject property, those comparables each have a two-story residence of frame construction. Their dwellings are similar in age and living area size to the subject dwelling, and they are located in the same subarea as the subject.

Those comparables were sold between October 17, 2019, and December 24, 2019, for amounts ranging from $166,000 to $280,100 or between $113.85 and $194.51 per square foot of living area, land included in the sales prices. This is considerably greater than the subject's sale price of $22.57 per square foot of living area, land included. It is also greater than the market value of $85.64 per square foot of living area, land included, reflected by the subject's assessment. Because of the substantial amount of evidence that the subject property's December 2016 sale price does not reflect its market value, the Board concludes that the appellant has failed to meet the applicable burden of proof on the overvaluation claim, and a reduction on that basis is not warranted.

The taxpayer also asserts assessment inequity as a 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 (4th 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, three, and four. Like the subject property, each of these comparables has a two-story, single-family dwelling of frame construction The dwellings on these comparables are similar in age and living area size to the subject dwelling. They are all in the same subarea as the subject, and thus more proximate to the subject than the appellant's suggested comparables are.

These comparables have improvement assessments that range from $7.44 to $9.22 per square foot of living area. The subject's improvement assessment of $6.85 per square foot of living area falls below the range established by the best comparables in this record. 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 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:

C E R T I F I C A T I O N

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: January 21, 2025

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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