



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

APPELLANT: Audrey Weidman
DOCKET NO.: 19-37223.001-R-1
PARCEL NO.: 24-25-403-034-0000

The parties of record before the Property Tax Appeal Board are Audrey Weidman, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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: \$2,548
IMPR.: \$14,490
TOTAL: \$17,038

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 1-story multi-family dwelling of masonry exterior construction with 2,219 square feet of building area. The building is approximately 24 years old. The dwelling features a crawl space foundation and central air conditioning. The property has a 5,664 square foot site and is located in Blue Island, Worth 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 both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject property. The

comparables have sites that range in size from 3,895 to 6,450 square feet of land area. The comparables are improved with 2-story, class 2-11 multi-family dwellings of masonry exterior construction that range in size from 3,178 to 4,887 square feet of building area. The comparables range in age from 41 to 60. Each comparable is reported to have a basement with three finished with an apartment. Two comparables each have a 2-car garage. These comparables sold from December 2016 to June 2018 for prices ranging from \$120,000 to \$215,000 or from \$35.21 to \$61.93 per square foot of building area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information on three equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story, class 2-11 multi-family dwellings ranging in size from 4,917 to 6,720 square feet of building area. The dwellings range in age from 36 to 45 years old. One comparable has a basement with one finished with an apartment and two comparables are reported to lack a basement foundation. The comparables have improvement assessments that range from \$26,302 to \$33,046 or from \$4.92 to \$5.35 per square foot of building area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$13,460 reflecting a market value of \$134,600 or \$60.66 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$10,912 or \$4.92 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,038. The subject's assessment reflects a market value of \$170,380 or \$76.78 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$14,490 or \$6.53 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on two comparables, consisting of both sales and equity data, located in the same neighborhood code as the subject property. The comparables have sites with either 4,773 or 5,150 square feet of land area. The comparables are improved with 2-story, class 2-11 multi-family dwellings of masonry exterior construction with either 2,300 or 3,038 square feet of building area. The dwellings are either 88 or 103 years old. Each comparable has a basement with one finished with a recreation room and a 2-car garage. One comparable has central air conditioning. The comparables sold in March 2019 and November 2019 for prices of \$172,500 and \$207,001 or \$75.00 to \$68.14 per square foot of building area, land included, respectively. The comparables have improvement assessments of \$170,93 and \$19,206 or \$7.43 and \$6.32 per square foot of living area, respectively.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board finds none of the parties' comparables are truly similar to the subject due to significant differences from the subject in design, age, dwelling size, foundation type, and/or features. Nevertheless, the board gives diminished weight to the appellant's comparable #5 which sold in 2016 and is less probative of the subject's market value as of the January 1, 2019 assessment date at issue. The six remaining comparables sold for prices ranging from \$120,000 to \$207,001 or from \$35.21 to \$75.00 per square foot of building area, land included. The subject's assessment reflects a market value of \$170,380 or \$76.78 per square foot of building area, land included, which falls within the range established by these six remaining comparables sales on an overall market value basis but above these sales on a price per square foot basis. However, the subject's higher price per square foot basis is logical considering its newer age when compared to the six remaining comparables. Therefore, based on this record, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. 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). 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 parties submitted five suggested equity comparables for the Board's consideration which are similar to the subject in location. However, the Board finds none of these comparables to be truly similar to the subject due to significant differences in design, age, dwelling size, foundation type, and/or other features when compared to the subject. Nevertheless, the comparables have improvement assessments that range from \$17,093 to \$33,046 or from \$4.92 to \$7.43 per square foot of building area. The subject's improvement assessment of \$14,490 or \$6.53 per square foot of building area falls below the range established by the best comparables in the record on an overall improvement assessment but within the range on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

Based on this record, the Property Tax Appeal Board finds that no 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: June 18, 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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