



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

APPELLANT: Charles McClendon  
DOCKET NO.: 19-37863.001-R-1  
PARCEL NO.: 25-03-201-014-0000

The parties of record before the Property Tax Appeal Board are Charles McClendon, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$2,812  
**IMPR.:** \$2,188  
**TOTAL:** \$5,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 3,125 square foot parcel of land improved with a 95-year-old, one-story, masonry, single-family dwelling, containing 1,075 square feet of living area. The property is located in Chicago, Hyde Park Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of its overvaluation argument, appellant submitted evidence disclosing the subject property was purchased on December 29, 2018, for a price of \$50,000. In Section IV of the appeal form, appellant indicates the subject property sold with a realtor, was advertised for sale with the multiple listing service, and the parties to the transaction were not family members. Appellant submitted copies of the ALTA Settlement Statement and PTAX-203 Illinois Real Estate Transfer Declaration. In addition, appellant also submitted a copy of the board of review's written decision reflecting the

subject property was assessed at \$12,306. Based on this evidence, appellant requested a reduction in the subject's assessment to \$5,000 to reflect the purchase price.

In further support of its overvaluation argument, appellant submitted sales information on five comparable properties that sold between October 2018 and July 2019 for prices ranging between \$23.18 to \$55.37 per square foot of living area, including land. The comparable sales properties were one-story, single-family dwellings, and containing between 903 and 1,080 square feet of living area. They were all located within 0.52 miles of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$12,306, with an improvement assessment of \$9,494. The subject's assessment reflects a market value of \$123,060, or \$114.47 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10.00% 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 two comparable properties. Each of the board of review's comparables were improved with a one-story, single-family dwelling of masonry construction with 1,040 square feet of living area. They were located within a quarter of a mile of the subject property. One of the comparable properties sold in September 2017 for \$155.77 per square foot of living area, including land. The board of review did not provide sales information for its second comparable. In its Grid Analysis, the board of review indicates the subject property sold in January 2019 for a price of \$50,000.

In rebuttal, appellant asserts that the board of review admits to the validity of appellant's comparable sales and the arm's length nature of the sale of the subject property by not disputing them. In addition, appellant contends the board of review's two comparables are not comparable because they either do not have a recent sale date or the sale date is too remote in time to establish market value.

### **Conclusion of Law**

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.

The Board finds the best evidence of market value to be the purchase of the subject property in 2019, for a price of \$50,000. 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 was sold using a Realtor, and the property had been advertised on the open market. In further support of the transaction the appellant submitted a copy of the settlement statement and transfer tax declaration. The Board finds the purchase price is below the market value reflected by the current assessment of \$12,306. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the

subject property had a market value of \$50,000 as of lien year at issue in the instant appeal. Since market value has been determined the median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2). A reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: May 16, 2023



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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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