FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Catherine Newell
DOCKET NO.: 19-39027.001-R-1
PARCEL NO.: 13-36-213-010-0000

The parties of record before the Property Tax Appeal Board are Catherine Newell, the appellant(s), by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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 ***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:	$8,998
IMPR.:	$32,002
TOTAL:	$41,000

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 123-year-old, 1.5-story, single-family dwelling of frame construction with 1,754 square feet of living area. Features of the home include an unfinished full basement and a 1.5-car garage. The property has a 3,529 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-03 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 an appraisal estimating the subject property had a market value of $410,000 as of January 1, 2019. The appraisal relied on the sales comparison approach, and it contained information on three comparable sales. The comparable properties sold between April 2018 and April 2019. The comparable properties ranged: in price between $376,000 to $422,100; in size between 1,642 to 1,850 square feet of living area; and in sale price per square foot between

$208.11 to $257.06, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $41,000.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven Class 2-03 comparables with varying degrees of similarities to the subject. Each comparable was located between 0.7 and 2 miles from the subject property. The comparables had improvement assessments ranging from $15.01 to $19.14 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to $41,027.

The appellant also checked "Contention of Law" on the petition. However, the appellant's brief supports only their overvaluation and equity arguments, without a separate "contention of law" argument. As such, this decision only addresses those two arguments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $47,991. The subject's assessment reflects a market value of $479,910 or $273.61 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 failed to submit any market value evidence in the form of comparable sales or an appraisal.

As for equity, the subject property has an improvement assessment of $38,993 or $22.23 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables with varying degrees of similarity to the subject. Each comparable was located within a quarter of a mile of the subject property. The comparables had improvement assessments that ranged from $26.17 to $27.14 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant argued that the board of review's comparables should be given little weight as they contained raw and unadjusted data and failed to account for the poor condition of the subject property. The appellant reaffirmed the request for an assessment reduction.

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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject.

The appraiser determined that the subject's market value was $410,000. The board of review failed to submit any evidence of market value that would contradict the appellant's appraisal. The subject's assessment reflects a market value of $479,910 or $273.61 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of $410,000 as of the assessment date at issue. Since market value has been established, the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject's assessment was overvalued and a reduction in the subject's assessment is justified. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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: August 20, 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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