



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

APPELLANT: Nykeba Gardner
DOCKET NO.: 19-45022.001-R-1
PARCEL NO.: 17-34-309-048-0000

The parties of record before the Property Tax Appeal Board are Nykeba Gardner, 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 ***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: \$7,440
IMPR.: \$3,380
TOTAL: \$10,820

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 3-story mixed-use building of masonry construction with 3,780 square feet of building area. The building is 127 years old. The building has a store front, three apartments and an unfinished partial basement.¹ The property has a 2,480 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity. In support of the overvaluation argument the appellant submitted a grid analysis containing three comparable sales that are not located within the same neighborhood code as the subject but are located in Chicago. The comparables are located from 3.1 to 3.9 miles from the subject. The comparables have sites ranging in size from 1,861 to 3,125 square feet of land area that are improved with 2-story, class

¹ The Board finds the subject has three apartments and an unfinished partial basement based on its Property Details printout from the Cook County Assessor's Office submitted and not refuted with evidence by the appellant.

2-12, mixed-use buildings of frame or masonry construction containing from 2,800 to 5,136 square feet of building area. The buildings range in age from 108 to 132 years old and contain either two or three apartments. Each comparable has an unfinished partial basement, one comparable has central air conditioning and one comparable has a 1.5-car garage. The comparables sold from January to April 2020 for prices ranging from \$55,000 to \$85,000 or from \$13,750 to \$42,500 per apartment or from \$16.55 to \$22.83 per square foot of building area, including land.²

In support of the assessment inequity argument, the appellant submitted a grid analysis containing four comparable properties that are not located within the same neighborhood code as the subject but are located in Chicago. The comparables are located from 2.4 to 4 miles from the subject. The comparables have sites ranging in size from 2,664 to 3,052 square feet of land area that are improved with 2-story or 3-story, class 2-12, mixed-use buildings of frame or masonry construction containing from 2,169 to 5,136 square feet of building area. The buildings range in age from 113 to 130 years old. Three comparables have unfinished partial basements, one comparable has central air conditioning and one comparable has a 2-car garage. The comparables have land assessments ranging from \$2,530 to \$2,899 or \$.95 per square foot of land area and improvement assessments ranging from \$577 to \$1,003 or from \$.19 to \$.33 per square foot of building area.

The appellant also disclosed that the subject was purchased in January 2018 for \$10.00.

Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$1,230 or \$.50 per square foot of land area, the subject's improvement assessment be reduced to \$170 or \$.04 per square foot of building area and the subject's total assessment be reduced to \$1,400, which would reflect a market value of \$14,000 or \$4,667 per apartment or \$3.70 per square foot of building area, land included.

The appellant's submission revealed that the subject has a total assessment of \$10,820. The subject's assessment reflects a market value of \$108,200 or \$36,067 per apartment or \$28.62 per square foot of building area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject has a land assessment of \$7,440 or \$3.00 per square foot of land area and an improvement assessment of \$3,380 or \$.89 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for a property (Parcel No: 17-06-216-043-0000) located at 1969 W. Evergreen Ave. Chicago, West Chicago Township, Cook County, which is not the subject of this appeal. The board of review submitted a grid analysis containing four properties that are not located within the same neighborhood code as the subject but are located in Chicago. The properties have sites ranging in size from 2,280 to 3,750 square feet of land area that are improved with 3-story, class 2-11, multi-family dwellings of masonry construction containing from 4,316 to 4,906 square feet of building area. The buildings range in age from 20 to 24 years old. Three of the buildings have full basement apartments and one has a slab foundation. Each building has central air conditioning, one comparable has four

² The Board will use the number of apartments for the appellant's comparable sales based on their Property Details printouts from the Cook County Assessor's Office submitted and not refuted with evidence by the appellant.

fireplaces and one comparable has a 2.5-car garage. The comparables have land assessments ranging from \$10,374 to \$17,062 or \$4.45 per square foot of land area and improvement assessments ranging from \$82,177 to 103,147 or from \$18.64 to \$22.62 per square foot of building area.

Conclusion of Law

The appellant contends in part that 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 appellant submitted a total of three comparable sales for the Board's consideration. The Board finds the appellant's comparable sales are similar to the subject in building classification. However, they differ from the subject in location, story-height, size and features. Nevertheless, the appellant's sales occurred from January to April 2020 for prices ranging from \$55,000 to \$85,000 or from \$13,750 to \$42,500 per apartment or from \$16.55 to \$22.83 per square foot of building area, including land. The subject's assessment reflects a market value of \$108,200 or \$36,067 per apartment or \$28.62 per square foot of building area, land included, which falls above the range established by the comparable sales in this record on a total market value basis and on a per square foot basis but within the range on a per apartment basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their lack of a third story, the Board finds the subject's market value as reflected by its assessment is supported.

The taxpayer 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.

As to the subject's land assessment, the parties submitted a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparable #1 due to its significantly larger site when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in size, but none are located within the same neighborhood code as the subject. Nevertheless, the parties' best land comparables have sites ranging in size from 2,280 to 3,052 square feet of land area and have land assessments ranging from \$2,530 to \$13,308 or either \$.95 or \$4.45 per square foot of land area. The subject's 2,480 square foot site has a land assessment of \$7,440 or \$3.00 per square foot of land area, which is supported by the land assessments of the best land comparables in this record. Therefore, the

Board finds the subject's land assessment is equitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board finds the appellant selected equity comparables that are located from 2.4 to 4 miles from the subject and are not within the subject's neighborhood code. Furthermore, all but one of the comparables is a 2-story building, like the subject. In addition, two of the comparables are significantly smaller than the subject and two of the comparables are significantly larger than the subject. The Board finds the board of review's comparables are also not located within the subject's neighborhood code and have dissimilar building classifications. However, they are more similar to the subject in story-height and building size but are significantly newer, when compared to the subject. Nevertheless, the parties' equity comparables have improvement assessments ranging from \$577 to \$103,147 or from \$.19 to \$22.62 per square foot of building area. The subject's improvement assessment of \$3,380 or \$.89 per square foot of building area. falls within the range established by the parties' equity comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: September 21, 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

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