



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

APPELLANT: Celeste Iverson
DOCKET NO.: 19-45301.001-R-1
PARCEL NO.: 10-20-402-039-0000

The parties of record before the Property Tax Appeal Board are Celeste Iverson, the appellant(s); 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: \$5,771
IMPR.: \$14,479
TOTAL: \$20,250

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 7,214 square foot parcel of land improved with a 68-year old, one-story, masonry, single-family dwelling. Amenities include one bath and a one and one-half car garage. The property is located in Morton Grove, Niles Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the market value argument, the appellant submitted six sales comparables located within one and three-quarter miles of the subject. The comparables are described as one or two-story or multi-level, frame or masonry or frame and masonry, single-family dwellings. They range in age from 59 to 78 years and in size from 964 to 1,557 square feet of building area. They sold April 2018 to May 2019 for prices ranging from \$83.33 to \$166.51 per square foot of building area. The appellant listed the subject as containing 892 square feet of living area with no further information.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$25,100 which reflects a market value of \$251,000 or \$278.89 per square foot of building area using 900 square feet of building area and applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted four comparables with one located on the subject's Sidwell block and two located within one-quarter mile of the subject. The comparables are described as one or one and one-half story, masonry or frame and masonry, single-family dwellings. They in age from 65 to 70 years and in size from 763 to 898 square feet of building area. They sold from January 2017 to September 2018 for prices ranging from \$285.55 to \$445.54 per square foot of building area.

In rebuttal, the appellant submitted a letter listing the factors of the home that make it below average and support a reduction. The appellant also opined why the board of review's comparables are not similar to the subject. In addition, the appellant asserted that both the land and the improvement sizes are incorrectly listed by the county and included a Sidwell map drawing of the subject's block which lists size dimensions for the subject property at 126x57.25; which results in a land size of 7,214 square feet, rounded.

Conclusion of Law

As to the subject's size, the Board finds the appellant's evidence supports the subject's land size at 7,214 square feet. In addition, the appellant failed to submit any evidence to support a different size for the subject improvement. Therefore, the Board finds the improvement contains 900 square feet of building area.

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 best evidence of market value to be the appellant's comparables #5 and #6 and the board of review's comparable #1. These comparables are similar to the subject as they are one-story and masonry. These comparables had sales prices ranging from \$97.10 to \$331.66 per square foot of building area. The remaining comparables have different construction or stories and were given less weight. In comparison the subject's assessment reflects a market value of \$278.89 per square foot of building area which is within the range of the best comparables in this record. However, the appellant's improvement has some inferior amenities and should be assessed at the lower end of the range. Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

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: December 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

AGENCY

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