



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

APPELLANT: Miles Kirby
DOCKET NO.: 19-47451.001-R-1
PARCEL NO.: 29-04-231-021-0000

The parties of record before the Property Tax Appeal Board are Miles Kirby, 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 **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: \$1,312
IMPR.: \$2,560
TOTAL: \$3,872

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 one-story dwelling of masonry exterior construction with 1,070 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a full unfinished basement and a one-car garage.¹ The property has a 3,750 square foot site and is located in Riverdale, Thornton 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 information on four comparable sales located within 5 blocks of the subject property, three of which are located within the same assessment neighborhood code as the subject property. The comparables have sites with either 3,125 or 3,750 square feet of land area.

¹ The appellant reported that the subject dwelling does not have central air conditioning, which was unrefuted by the board of review.

The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 893 to 1,190 square feet of living area. The dwellings range in age from 61 to 63 years old. Each comparable has a basement, two of which have finished area. One comparable has central air conditioning and three comparables each have either a 1-car or a 1.5-car garage. The properties sold from December 2018 to November 2019 for prices ranging from \$18,000 to \$32,500 or from \$16.75 to \$31.80 per square foot of living area, including land. As part of the submission, the appellant provided Multiple Listing Service sheets associated with the sales of each of the comparables which described the sales as either short sales or foreclosures. The listings also noted that the buyer of comparable #1 will be responsible for all repairs requested by the Village of Riverdale; comparable #2 needs a full facelift; and comparable #4 is a diamond in the rough.

The appellant disclosed in Section IV – Recent Sale Data of the appeal petition that the subject property was purchased on March 25, 2019 for a price of \$24,150. The seller was reported as the Secretary of Housing and Urban Development (HUD). The appellant indicated that the parties to the transaction were not related, the property was sold by a realtor and that the property had been advertised with the Multiple Listing Service for a period of 147 days.

The appellant reported that the building was uninhabitable for all 2019 and part of 2020 as he is waiting for the village inspection due to Covid-19. The appellant reported that the remodeling of the dwelling was completed on February 10, 2020. In support of these claims, the appellant provided copies of a Water Usage History Report from the Village of Riverdale indicating low water bills, an insurance policy from American Modern Property and Casualty Insurance Company for the subject's vacant dwelling, along with numerous photographs of the exterior and interior of the dwelling dated April 21, 2019 and June 23, 2019 depicting a home in an unfinished and poor state of repair.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$3,872. The requested assessment would reflect a total market value of \$38,720 or \$36.19 per square foot of living 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,278. The subject's assessment reflects a market value of \$72,780 or \$68.02 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,125 to 5,320 square feet of land area. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction ranging in size from 1,020 to 1,140 square feet of living area. The dwellings range in age from 50 to 60 years old. Each comparable has a full basement, two of which have recreation rooms, one comparable has central air conditioning and each comparable has a two-car garage. The properties sold from February 2018 to May 2019 for prices of \$89,900 and \$99,900 or from \$82.55 to \$88.14 per square foot of living area, including land. The board of

review grid analysis also reported the subject sold in March 2019 for a price of \$24,150. The board of review noted that the subject's adjusted potential market value would be \$312,126 when using the lowest purchase price per square foot value of the its comparable sales, which supports the 2019 assessed value.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant presented information pertaining to the subject's 2019 sale for a price of \$24,150. Although the appellant failed to submit any corroborating evidence associated with sale of the subject property such as a Real Estate Transfer Declaration, Settlement Statement or sales contract disclosing the terms of the sale, the board of review corroborated the sale price, therefore, some weight will be given the purchase price.

The appellant also provided four suggested comparable sales, as well as documentation and photographs depicting the subject dwelling is in an unlivable, poor and incomplete state of repair, while the board of review provided three comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #3 due to its smaller dwelling size when compared to the subject. The Board gives reduced weight to board of review comparable #2 as its dwelling is newer in age than the subject dwelling.

The Board finds the remaining comparables are relatively similar to the subject in dwelling size, design and age but have features with varying degrees of similarity when compared to the subject. Of these comparables, the Board finds the best evidence of market value in the record to be appellant's comparables #1, #2 and #4 due to the fact that the appellant provided evidence disclosing these properties were in a somewhat similar condition as the subject at the time of purchase, which was unrefuted by the board of review. These comparables sold from December 2018 to July 2019 for prices ranging from \$18,000 to \$32,500 or from \$16.75 to \$31.80 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$72,780 or \$68.02 per square foot of living area including land which is above the range established by the best comparable sales in the record. Therefore, after considering adjustments to the comparables for differences when compared to the subject and the sale of the subject property, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

² The board of review erroneously calculated the subject's adjusted potential market value. The subject's dwelling size of 1,070 square feet of living area multiplied by the lowest purchase price per square foot value of its comparable sales of \$82.55 results in an adjusted potential market value for the subject of \$88,329, not \$312,126 as reported.

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:

October 19, 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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