



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

APPELLANT: Mary Trinity
DOCKET NO.: 19-48017.001-R-1
PARCEL NO.: 32-25-108-011-0000

The parties of record before the Property Tax Appeal Board are Mary Trinity, 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: \$2,087
IMPR.: \$7,062
TOTAL: \$9,149

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 multi-level dwelling of frame exterior construction with 1,197 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial basement with a recreation room and a two-car garage.¹ The property has a 7,590 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-34 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 three comparable sales, two of which are located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,647 to 8,800 square feet of land area. The appellant reported that the

¹ The appellant reported that the subject dwelling does not have central air conditioning and only has two full bathrooms, which was unrefuted by the board of review.

comparables are improved with split-level or multi-level dwellings of frame or vinyl siding exterior construction ranging in size from 1,025 to 1,702 square feet of living area. The dwellings range in age from 13 to 47 years old. Two comparables have partial basements with finished area. Each comparable has central air conditioning and a two-car garage. One comparable has a fireplace. The properties sold from March to December 2019 for prices ranging from \$48,000 to \$97,000 or from \$40.27 to \$56.99 per square foot of living area, including land. As part of the submission, the appellant provided Source MLS computer printouts associated with the sale of each of the comparables. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$5,300. The requested assessment would reflect a total market value of \$53,000 or \$44.28 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 \$9,149. The subject's assessment reflects a market value of \$91,490 or \$76.43 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 four comparable sales located within one-quarter of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 4,372 to 11,626 square feet of land area. The comparables are improved with class 2-34 multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 985 to 1,241 square feet of living area. The dwellings range in age from 13 to 53 years old. Each comparable has a partial basement with a recreation room, one comparable has central air conditioning and three comparables each have a two-car garage. The properties sold from May to October 2019 for prices ranging from \$109,000 to \$127,900 or from \$87.83 to \$129.85 per square foot of living area, including land. The board of review noted that the subject's adjusted potential market value would be \$105,132 when using the lowest purchase price per square foot value of the comparables of \$87.83, which supports the 2019 assessed value. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their lack of a basement foundation or their larger size, when compared to the subject. In addition, comparable #3 is significantly newer than the subject and is not located in the same assessment neighborhood code

as the subject. The Board also gives less weight to the board of review's comparable #1 due to its significantly newer age, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold from May to October 2019 for prices ranging from \$110,000 to \$127,900 or from \$98.13 and \$129.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$91,490 or \$76.43 per square foot of living area, including land, which is considerably less than the best comparable sales in this record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary Trinity
1643 E. 83rd Place
Chicago, IL 60617

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602