



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

APPELLANT: Gladys Rogers  
DOCKET NO.: 19-49241.001-R-1  
PARCEL NO.: 29-04-200-043-0000

The parties of record before the Property Tax Appeal Board are Gladys Rogers, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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:** \$2,003  
**IMPR.:** \$372  
**TOTAL:** \$2,375

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 is improved with a two-story dwelling of frame and masonry construction that contains 1,465 square feet of living area. The dwelling was constructed in 1965 and is approximately 54 years old. Features of the home include a full unfinished basement and one bathroom. The property has a 5,725 square foot site located in Riverdale, Thornton Township, Cook County. The subject is classified as a class 2-05 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 evidence disclosing the subject property was purchased on August 14, 2018, for a price of \$23,750 or \$16.21 per square foot of living area, including land. The appellant partially completed Section IV – Recent Sale Data of the appeal and did not specifically provide the name of the seller although she indicated the parties to the transaction were not related. The appellant further indicated the property was sold through a realtor but did not provide the name

of the firm or the agent. She further indicated that the property was advertised for sale in the Multiple Listing Service (MLS) but did not provide the length of time to property was advertised on the market. Finally, the appellant did not answer the question as to whether the property sold due to a foreclosure action. As documentation the appellant submitted a copy a Bill of Sale for personal property dated July 2, 2018, for property located at the subject's address, and identifying the seller as Mortgage Equity Conversion Asset Trust 2011-1 (AKA Mortgage Equity Conversion Trust 2011-1, Mortgage-Backed Securities 2011-1) by U.S. Bank National Association As Co-Trustee, an Amendment to an agreement dated 6/15/2018 associated with the purchase of the subject property, and a copy of an Affidavit of Title Covenant and Warranty. The appellant also provided a copy of the MLS listing indicating the subject was a reverse mortgage property, was listed for sale on February 20, 2018, and the marketing time was 116 days from the listing to the date of the sales contract of June 15, 2018. The original list price was \$35,000.

In further support of the overvaluation argument the appellant submitted information on six comparable sales improved with two-story single-family dwellings that range in size from 1,284 to 1,636 square feet of living area. The homes were built from 1927 to 1957. Each comparable has a full unfinished basement, one comparable has central air conditioning, three comparables have one fireplace, and four comparables have a 1.5-car, 2-car or a 2.5-car detached garage. The comparables have 1, 1.5 or 2.5 bathrooms. These properties have sites ranging in size from 4,960 to 6,250 square feet of land area. Two of the comparables have the same assessment neighborhood code as the subject property. The sales occurred from January 2018 to August 2019 for prices ranging from \$11,050 to \$49,500 or from \$7.33 to \$33.81 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$2,375 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,323. The subject's assessment reflects a market value of \$193,230 or \$131.90 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-07 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame, masonry, or frame and masonry construction that range in size from 1,320 to 1,912 square feet of living area. The homes range in age from 19 to 56 years old. Comparables #1 and #2 have a partial or full basement with one having finished area, comparable #3 has a crawl space foundation, each comparable has central air conditioning, two comparables have one fireplace, and each property has a 2-car or a 2.5-car garage. The homes have one to three full bathrooms and two comparables have an additional half-bathroom. These properties have sites ranging in size from 7,132 to 13,678 square feet of land area. The comparables have the same classification code as the subject. The sales occurred from July 2017 to October 2018 for prices ranging from \$39,313 to \$90,000 or from \$20.56 to \$68.18 per square foot of living area, including land. The board of review analysis also indicated the subject property sold in September 2018 for a price of \$23,750 or \$16.21 per square foot of living area, including land.

### **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 both parties indicated the subject property sold in either August or September 2018 for a price of \$23,750 or \$16.21 per square foot of living area, including land. The appellant provided evidence demonstrating the sale had some elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal and provided documentation disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service had been on the market for 116 days. The Board finds the purchase price is below the market value reflected by the subject's assessment. The Board also finds the board of review did not present any evidence to challenge the arm's length nature of the transaction.

Additionally, the appellant submitted six comparables sales and the board of review provided three comparables sales that have varying degrees of similarity to the subject property. Less weight is given to board of review comparable sales #1 and #3 due to differences from the subject property in land area, age, living area, and/or foundation as well as the fact that comparable #1 sold in 2017, not as proximate in time to the assessment date as the best sales in this record. The seven remaining comparables sold for prices ranging from \$11,050 to \$49,500 or from \$7.33 to \$33.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,230 or \$131.90 per square foot of living area, including land, which is significantly above the range established by the best comparable sales in this record also demonstrating the property is overvalued. Furthermore, the subject's purchase price of \$23,750 or \$16.21 per square foot of living area, including land, falls within the range of the best sales supporting the conclusion the price is reflective of fair cash value.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: May 21, 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

AGENCY

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