



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

APPELLANT: Shira Dinner  
DOCKET NO.: 19-51511.001-R-1  
PARCEL NO.: 14-33-100-042-0000

The parties of record before the Property Tax Appeal Board are Shira Dinner, the appellant, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; 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:** \$15,840  
**IMPR.:** \$60,160  
**TOTAL:** \$76,000

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 130-year-old, two-story, single-family dwelling of masonry construction with 1,958 square feet of living area. Features of the home include a full basement with a recreation room and central air conditioning. The property has a 1,440 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's asserts overvaluation as the basis for this appeal. In support of the overvaluation argument the appellant submitted evidence disclosing that the subject property was purchased on July 25, 2015, for a price of \$760,000. Section IV- Recent Sale Data of the appeal petition confirmed: the date of sale, sale price, that the parties to the transaction were not related, that the subject was listed for sale by a realtor (Coldwell Banker) using a licensed agent and was advertised for sale on the MLS for a period of two months, and that the property was not sold

pursuant to a foreclosure action or using a contract for deed. In support, the appellant submitted the settlement statement and the May 3, 2019, decision letter from the Cook County Board of Review for the 2018 Assessed Valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,404. The subject's assessment reflects a market value of \$1,014,040 or \$517.90 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables; none of which contained sales data, except for information indicating that comparable #4 purportedly sold for \$1.00 on November 26, 2019, in what was obviously not an arm's-length transaction that would aid in establishing the subject's market value.

During the December 8, 2023, hearing, appellant, testified that while the subject property was purchased in December 2015, the board of review had agreed to a reduction in 2018 for the purchase price of \$760,000. The appellant argued for restoration of the 2018 assessed value.

The board of review argued that the 2015 sale was too remote and therefore, not indicative of market value in 2019. The board further stated the 2018 reduction was granted for one year only and relied on their equity comparables in support of the appropriate assessed valuation. The board reiterated their request for the assessment to remain at \$101,404.

### **Conclusion of Law**

The taxpayer asserts 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds that the best evidence of market value is the sale of the subject property in July 2015 for a price of \$760,000. While this Board gives a 2015 sale less weight than a more recent sale, it is the only sales data evidence submitted, as the board of review submitted equity rather than sales comparables. Ultimately, the July 2015 sale is only a few months past the three-year valuation date and the appellant provided evidence demonstrating the sale had the elements of an arm's length transaction; a fact that was not refuted by the board of review. The appellant completed Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the property was sold by a realtor (Coldwell Banker) using a licensed agent, it had been advertised on the open market through the Multiple Listing Service for approximately two months and was not a foreclosure action. The appellant submitted a copy of the settlement statement in support.

The Board finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction, nor did they submit any sales comparables in evidence. The Board concludes that, despite the board of review asserting that the purchase price of the subject property was not reflective of market value, they did not submit any sales comparables in evidence. Based on this record, the Board finds the subject property had a market value of \$760,000 as of January 1, 2019. Since market value has been determined, the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10% shall apply. A reduction in the subject's assessment commensurate with the appellant's request is therefore appropriate.

Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that 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: January 16, 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.

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**PARTIES OF RECORD**

**AGENCY**

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