



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

APPELLANT: Margaret Kuk
DOCKET NO.: 19-52388.001-R-1
PARCEL NO.: 19-27-312-050-0000

The parties of record before the Property Tax Appeal Board are Margaret Kuk, 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: \$3,374
IMPR.: \$10,448
TOTAL: \$13,822

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 frame and masonry exterior construction with 1,265 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a concrete slab foundation and a two-car garage. The property has a 5,191 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment equity with respect to the subject's improvement. The appellant also submitted a supplemental brief and argued the subject property is overvalued in comparison to the recent sales and assessment data of similar properties located near the subject property. Additionally, the appellant provided a google map depicting the subject property is located on 78th Street which is a main thoroughfare with very heavy traffic that connects Cicero Avenue and 79th Street.

In support of these arguments, the appellant submitted two grid analyses with supplemental documentation on seven suggested comparables that are located from 200 feet to 2 miles from the subject property. Five comparables are also located within the same neighborhood code as the subject. The grid analysis with three equity comparables will be renumbered as comparables #5 through #7. The comparables are improved with class 2-02 and 2-03, one-story dwellings of masonry exterior construction ranging in size from 888 to 1,523 square feet of living area. The dwellings range in age from 61 to 66 years old. Two comparables have basements, one of which has finished area. One comparable has central air conditioning. Each comparable has from a one-car to a two-car garage. Comparables #1 through #4 have from 3,750 to 8,520 square foot sites and sold from March to August of 2018 for prices ranging from \$80,000 to \$127,000 or from \$80.16 to \$139.25 per square foot of living area, including land. The seven comparables have improvement assessments ranging from \$9,547 to \$13,977 or from \$8.26 to \$15.74 per square foot of living area.¹

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$13,822. The requested assessment would reflect a total market value of \$138,220 or \$109.26 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 request would reduce the subject's improvement assessment to \$10,448 or \$8.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,013. The subject's assessment reflects a market value of \$150,130 or \$118.68 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%. The subject has an improvement assessment of \$11,639 or \$9.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within the same neighborhood code as the subject property and from .25 of a mile from the subject property. The comparables are improved with class 2-03, one-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,008 to 1,200 square feet of living area. The dwellings range in age from 52 to 65 years old. Two comparables have basements, one of which has finished area. Three comparables each have central air conditioning. Each comparable has either a one-car or a two-car garage. Comparable #3 sold in May 2016 for a price of \$158,000 or \$155.67 per square foot of living area, including land. The four comparables have improvement assessments ranging from \$11,248 to \$13,615 or from \$11.09 to \$11.36 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

¹ The Board calculated the sale price per square foot and the improvement assessment per square foot for each of the appellant's comparables #1 through #4.

Conclusion of Law

The appellant contends in part 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 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 parties submitted a total of five suggested comparable sales for the Board's consideration. The Board gives less weight to the board of review's only comparable sale #3 that sold in May 2016 more than 31 months prior to the January 1, 2019 assessment date at issue.

The Board finds the appellant's comparables #1 through #4 sold in 2018 which is more proximate in time to the assessment date at issue. These comparables are also relatively similar to the subject in overall property characteristics, except for the comparables' smaller dwelling sizes which require an upward adjustment to make them more equivalent to the subject. The comparable sales #3 and #4 also require downward adjustments for their basements, which the subject lacks, to make them more equivalent to the subject. These comparables sold from March to August of 2018 for prices ranging from \$80,000 to \$127,000 or from \$80.16 to \$139.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,130 or \$118.68 per square foot of living area, including land, which falls above the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

As to the appellant's improvement assessment inequity argument, the record contains eleven comparable properties for the Board's consideration. After considering the assessment reduction granted to the subject property based on the overvaluation argument, the Board finds a further reduction based on assessment inequity is not appropriate. Therefore, no further reduction in the subject's 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: July 19, 2022



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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