



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

APPELLANT: Marge Kuk & J. Michaels
DOCKET NO.: 19-52391.001-R-1
PARCEL NO.: 24-14-313-005-0000

The parties of record before the Property Tax Appeal Board are Marge Kuk & J. Michaels, the appellants; 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: \$4,712
IMPR.: \$14,888
TOTAL: \$19,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of masonry exterior construction with 1,091 square feet of living area. The dwelling is approximately 76 years old and features an unfinished basement. The property has a 4,960 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellants submitted information on three comparable sales located within one mile of the subject property. The comparables have sites that range in size from 4,186 to 5,000 square feet of land area and are improved with class 2-02, class 2-03 or similar class 2-05 dwellings of masonry exterior construction that range in size

from 762 to 1,249 square feet of living area. The dwellings are either 73 or 76 years old. Each comparable has a basement and two comparables each have either a 1.5-car or a 2-car garage. The comparables sold from September 2018 to January 2020 for prices ranging from \$135,000 to \$198,000 or from \$108.09 to \$259.84 per square foot of living area, land included.

As an alternate basis of the appeal, the appellants contend assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood as the subject property. The comparables are improved with class 2-05 dwellings of masonry exterior construction that range in size from 1,287 to 1,683 square feet of living area. The dwellings range in age from 67 to 78 years old. Each comparable has a basement, with two having finished area and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$16,488 to \$21,239 or from \$12.61 to \$13.15 per square foot of living area.

The appellants submitted written comments incorrectly stating that the subject property's assessed value reflected a market value of \$221,930. The appellants argued that the four equity comparables submitted supported their claim of over assessment.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$17,456. The requested assessment reflects a total market value of \$174,560 or \$160.00 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 lower the subject's improvement assessment to \$12,496 or \$11.45 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 \$21,055. The subject's assessment reflects a market value of \$210,550 or \$192.99 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 \$16,343 or \$14.98 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted both sales and equity information on four comparable properties. The properties were located in the same assessment neighborhood as the subject property. The comparables have sites that range in size from 4,992 to 6,250 square feet of land area and are improved with two-story class 2-05 dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,223 to 1,945 square feet of living area. The dwellings range in age from 67 to 71 years old. Each comparable has an unfinished basement and either a 2-car or a 2.5-car garage. Two comparables have central air conditioning. The comparables sold from May 2018 to November 2019 for prices ranging from \$289,900 to \$420,000 or from \$215.94 to \$315.85 per square foot of living area, land included. The comparables have improvement assessments ranging from \$20,253 to \$27,601 or from \$14.19 to \$17.56 per square foot of living area.

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

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales #1 and #3 along with board of review comparables #1 and #2 due to differences with the subject in class code or a significantly different dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #2 and board of review comparables #3 and #4 which are more similar to the subject in location, age, dwelling size and class code, but where each of these properties have a garage while the subject property lacks a garage. These comparables sold in May or September 2018 for prices ranging from \$175,000 to \$315,000 or from \$181.16 to \$255.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,550 or \$192.99 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as garage amenity and dwelling size, the Board finds a reduction in the subject's assessment based on overvaluation is justified.

The taxpayers also contend 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not 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:

July 20, 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

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