



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

APPELLANT: Alan Osheff
DOCKET NO.: 19-55197.001-R-1
PARCEL NO.: 19-24-218-033-0000

The parties of record before the Property Tax Appeal Board are Alan Osheff, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith 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: \$2,820
IMPR.: \$4,880
TOTAL: \$7,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 1-story dwelling of masonry exterior construction with 1,301 square feet of living area.¹ The dwelling is 96 years old and has a reported effective age of 45 to 50 years old. Features of the home include a basement with finished area and a 2-car garage. The property has an approximately 3,528 square foot site and is located in Chicago, Lake Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$77,000 as of January 1, 2018. The appraisal was prepared by Robert Merel, a Certified Residential Real

¹ Although the board of review contends the subject has 1.5 stories and 1,800 square feet of living area, the Board finds the best evidence of design and dwelling size to be the appraisal report, which contains a property sketch with measurements and depicts a 1-story home.

Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property for a tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining three comparable sales within .46 of a mile of the subject. The comparables are improved with bungalows ranging in size from 1,126 to 1,392 square feet of living area. The dwellings are 97 to 103 years old. Each comparable has a basement, one of which has finished area, and a two-car garage. One comparable has a fireplace. The parcels range in size from 3,625 to 3,750 square feet of land area. The sales occurred in January and October 2017 for prices ranging from \$68,000 to \$79,500 or from \$56.95 to \$62.17 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for bedroom count, basement finish, and fireplace to arrive at adjusted prices ranging from \$74,000 to \$79,500. Based on this data, the appraiser arrived at a market value of \$77,000 or \$59.19 per square foot of living area, including land, as of January 1, 2018.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,205. The subject's assessment reflects a market value of \$122,050 or \$93.81 per square foot of living area, land included, when using the 10% level of assessment for Cook County under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within .25 of a mile of the subject and within the subject's assessment neighborhood.² The comparables consist of 1.5-story class 2-03 dwellings of masonry exterior construction containing either 1,639 or 1,787 square feet of living area. The dwellings are 94 and 98 years old. Each dwelling has an unfinished basement. One comparable has a fireplace and one comparable has a 2-car garage. The parcels contain either 3,654 or 3,675 square feet of land area. The comparables sold in June 2017 and February 2019 for prices of \$1 and \$165,000 or for \$0.00 and \$92.33 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 parties submitted an appraisal and two comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$77,000 or \$59.19 per square foot of living area, including land, as of January 1, 2018. The appraisal was completed using similar

² The board of review did not provide sale information for comparables #3 and #4, which will therefore not be further analyzed on this record.

comparable properties, when compared to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The board of review's two unadjusted comparable sales, both of which differ from the subject in dwelling size and one of which appears to be an outlier due to its much lower sale price, do not overcome the weight given to the appellant's appraisal. Based on the evidence in this record, the Board finds 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: June 18, 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

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

APPELLANT

Alan Osheff, by attorney:
Anthony Lewis
Law Offices of Gary H. Smith
640 N. La Salle Drive
Suite 495
Chicago, IL 60654

COUNTY

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