



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

APPELLANT: Robert Williams CHGO Title Land Trust  
DOCKET NO.: 19-55303.001-R-1  
PARCEL NO.: 20-22-408-005-0000

The parties of record before the Property Tax Appeal Board are Robert Williams CHGO Title Land Trust, 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 **No Change** 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:** \$1,425  
**IMPR.:** \$5,575  
**TOTAL:** \$7,000

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 two-story dwelling of masonry exterior construction with 1,360 square feet of living area. The dwelling was constructed in 1924 and is approximately 100 years old. The home features an unfinished basement. The property has a 1,140 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 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 information on three comparable sales located within the subject's assessment neighborhood. The comparables consist of two-story dwellings ranging in size from 1,317 to 1,740 square feet of living area. The homes were built from 1889 to 1893. Each dwelling has a basement with one having finished area. Comparable #1 has a fireplace. The parcels range in size from 1,286 to 2,083 square feet of land area. The comparables sold from

July 2018 to October 2019 for prices ranging from \$15,000 to \$63,000 or from \$8.70 to \$47.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,000. The subject's assessment reflects a market value of \$70,000 or \$51.47 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property 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 four comparable sales located in the subject's assessment neighborhood. The comparables consist of two-story dwellings of masonry exterior construction ranging in size from 1,426 to 1,612 square feet of living area. The dwellings are 111 or 128 years old. Each dwelling has an unfinished basement and two comparables each have a 1.5-car garage. The parcels contain either 1,968 or 3,975 square feet of land area. The comparables sold from November 2019 to April 2021 for prices ranging from \$82,000 to \$155,000 or from \$57.50 to \$96.15 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that board of review comparables #1, #3, and #4 should be given less weight in the Board's analysis due to their remote sale dates.

### **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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1, which appears to be an outlier based on its much lower sale price than other comparables in the record. The Board gives reduced weight to appellant comparable #2, which features finished basement area unlike the subject. The Board also gives diminished weight to board of review comparables #1, #3, and #4, which sold less proximate to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sale #3 and board of review comparable sale #2, which sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and features. These most similar comparables sold in July 2018 and November 2019 for prices of \$55,100 and \$155,000 or for \$31.67 and \$96.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$70,000 or \$51.47 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the

best comparables for differences when compared to the subject, 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.

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Chairman



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Member



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Member



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Member



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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



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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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