



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

APPELLANT: Robert L Johnson
DOCKET NO.: 19-55394.001-R-1
PARCEL NO.: 31-26-315-038-0000

The parties of record before the Property Tax Appeal Board are Robert L Johnson, 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 **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: \$1,134
IMPR.: \$3,866
TOTAL: \$5,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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 2-story dwelling with 1,080 square feet of living area of masonry exterior construction. The building was built in 1972 and is approximately 47 years old. Features include a basement with finished area and central air conditioning. The property has a 1,134 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-95 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 five comparable sales located within .24 of a mile from the subject. The comparables have sites ranging in size from 1,134 to 1,512 square feet of land area and are improved with 2-story dwellings of frame and masonry exterior construction ranging in size from 1,000 to 1,240 square feet of living area. The dwellings were built from 1970 to 1975.

Each comparable has an unfinished basement and central air conditioning. The comparables sold from January 2018 to August 2018 for prices ranging from \$23,200 to \$50,000 or from \$19.11 to \$46.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction the subject that the subject's total assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,380. The subject's assessment reflects a market value of \$73,800 or \$68.33 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%.

In response to the appeal the board of review contends the appellant's comparables are sales that emerged from foreclosure proceedings. For example, appellant's comparable #1 sold in December 2021 for \$105,000 after the prior foreclosure sale.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .25 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 1,134 to 1,538 square feet of land area. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 900 to 1,320 square feet of living area. The buildings range in age from 45 to 48 years old. The comparables each have a basement, one with finished area and central air conditioning. The comparables sold from July 2016 to December 2019 for prices ranging from \$45,500 to \$60,000 or from \$34.47 to \$51.11 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales for the Board's consideration, as one comparable was reported to have sold twice. The Board gives less weight to the December 2021 sale of appellant's comparable #1 as reported by the board of review due to the fact the sale occurred 21 months after the January 1, 2019 assessment date and is less likely to be reflective of market value as of that date. The Board gives less weight to appellant's comparables #4 and #5 along with board of review comparables #2, #3 and #4 due to differences from the subject dwelling in size.

The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #3 as well as board of review comparable #1 which are similar to the subject in location, age, size and features. The properties sold from June 2018 to December 2019 for prices ranging from \$34,000 to \$50,000 or from \$34.00 to \$50.00 per square foot of living area, including land. The

subject's assessment reflects a market value of \$73,800 or \$68.33 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. 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 based on overvaluation.

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:

May 21, 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

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