



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

APPELLANT: Shirley & Robert Johnson
DOCKET NO.: 19-55496.001-R-1
PARCEL NO.: 31-26-314-047-0000

The parties of record before the Property Tax Appeal Board are Shirley & Robert Johnson, the appellants, 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: \$1,538
IMPR.: \$1,912
TOTAL: \$3,450

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,224 square feet of living area of frame and masonry exterior construction. The dwelling was constructed in 1971 and is approximately 48 years old. Features of the home include a basement and central air conditioning. The property has a 1,538 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 appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.16 of a mile from the subject. The parcels range in size from 1,134 to 1,538 square feet of land area and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 1,214 to 1,240 square feet of living area. The dwellings were built from 1971 to 1973. Each home has a

basement and central air conditioning. The comparables sold from January 2018 to December 2019 for prices ranging from \$23,200 to \$37,500 or from \$19.11 to \$30.24 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$3,450.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,925. The subject's assessment reflects a market value of \$79,250 or \$64.75 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 support of its contention of the correct assessment the board of review submitted information on comparable sales, one of which is reported to be located within 0.25 of a mile from the subject. The parcels range in size from 1,538 to 5,285 square feet of land area and are improved with 2-story, Class 2-95 homes of frame and masonry or masonry exterior construction ranging in size from 802 to 2,016 square feet of living area. The dwellings range in age from 10 to 49 years old. Each home has a basement, and three homes each have central air conditioning and a 2-car garage. The comparables sold from April to September 2019 for prices ranging from \$32,000 to \$142,000 or from \$29.25 to \$79.51 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review comparables differ from the subject in style, age, dwelling size, and/or garage amenity and comparables #1, #2, and #3 are located more than 1.5 miles from the subject and in different cities.

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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables, due to substantial differences from the subject in age, dwelling size, site size, and/or location. The Board finds the best evidence of market value to be the appellants' comparables, which are more similar to the subject in dwelling size, age, location, site size, and features. These comparables sold for prices ranging from \$23,200 to \$37,500 or from \$19.11 to \$30.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,250 or \$64.75 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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:

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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