



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

APPELLANT: David Blair & DG Enterprises East
DOCKET NO.: 19-55808.001-R-1
PARCEL NO.: 32-19-411-045-0000

The parties of record before the Property Tax Appeal Board are David Blair & DG Enterprises East, 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: \$1,474
IMPR.: \$326
TOTAL: \$1,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 5,360 square foot parcel of land improved with an approximately 62-year-old, one-story, masonry, single-family dwelling containing 1,298 square feet of building area. Features include a full unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property is located in Chicago Heights, Bloom Township, Cook County and is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the bases of the appeal setting forth both recent sale data for the subject and comparable sales data.

As to the recent sale, the appellants provided limited information in Section IV - Recent Sale Data in the petition. The appellants disclosed the subject was purchased on February 20, 2018

from "See Attached HUD/PTAX-203/MLS" for a price of \$18,000 or \$13.87 per square foot of living area. The petition disclosed that the transfer was not between related parties, that it was sold at auction via Judicial Sales Corporation which was advertised referring again to attached documentation. The appellants did not disclose how long the subject was advertised and indicated that it was not sold due to a foreclosure action or a contract for deed. The documentation provided by the appellants included a court order for the Receipt of Sale for the subject in evidence of the sale along with a judicial Certificate of Sale and an Assignment of Certificate of Sale depicting the transfer from Probidder LLC to the named appellants in this appeal. The petition discloses that the subject is not an owner-occupied residence.

In addition, the appellants submitted five comparable sales, four of which are located in the same neighborhood code as the subject. The comparable parcels range in size from 5,400 to 9,600 square feet of land area and are each improved with a class 2-02 or class 2-03 one-story, single-family dwelling of masonry or frame and masonry exterior construction. The homes were built between 1954 and 1963 and range in size from 980 to 1,212 square feet of living area. Features include full unfinished basements and a 484 square foot garage. Comparable #4 has central air conditioning and comparable #3 has a fireplace. The properties sold from April 2017 to July 2019 for prices ranging from \$13,924 to \$27,900 or from \$13.11 to \$24.49 per square foot of living area, including land. Based on the foregoing evidence, the appellants requested a reduced assessment reflective of the recent purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$6,666 which reflects a market value of \$66,660 or \$51.36 per square foot of living area, including land, when applying the class 2 level of assessment under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the current assessment, the board of review submitted a grid analysis on four comparable sales located either in the subject's subarea or within ¼ of a mile from the subject. The comparable parcels range in size from 4,680 to 10,428 square feet of land area and are each improved with a class 2-03 one-story dwelling of frame or masonry exterior construction. The homes range in age from 42 to 87 years old and range in size from 1,056 to 1,465 square feet of living area. Features include full or partial basements, two of which have formal recreation rooms. Comparable #1 has central air conditioning and each comparable has either a 1.5-car or a 2-car garage. The properties sold from February 2017 to November 2019 for prices ranging from \$104,000 to \$162,500 or from \$84.64 to \$153.88 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, appellants' counsel asserted both that the board of review did not dispute the recent sale data of the subject and moreover, the sale of the subject is the best evidence of market value which should be given the most weight. Furthermore, the appellants' comparable sales also support the subject's recent sale price.

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 appellant provided evidence of the 2018 sale price of the subject property which was not refuted by the board of review. Both parties provided a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 through #5 as well as the board of review comparables due to differences in dwelling size, age, location and/or features when compared to the subject dwelling.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2018 for a price of \$18,000 which is further supported by the appellants' comparable sale #1 which is similar in location, age, size and some other features which property sold in July 2019 for \$21,000. The appellants provided evidence demonstrating the sale had several elements of an arm's length transaction. The appellants partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related. The appellant argued the sale of the subject supports a reduction and included evidence of the sale. The board of review did not submit any evidence to challenge the arm's-length nature of the transaction. Based on this limited record, the Board finds the subject property had a market value of \$18,000 as of the lien date. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply and a reduction in the subject's assessment is warranted.

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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