



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

APPELLANT: Johnnie M. Rogers  
DOCKET NO.: 19-55814.001-R-1  
PARCEL NO.: 25-15-412-064-0000

The parties of record before the Property Tax Appeal Board are Johnnie M. Rogers, 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:** \$2,749  
**IMPR.:** \$ 451  
**TOTAL:** \$3,200

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a tax year 2018 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 is improved with a 67-year-old, two-story, dwelling of masonry exterior construction containing 1,018 square feet of living area. Features include a full unfinished basement. The subject consists of a 3,437 square foot site which is located in Chicago, Hyde Park Township, Cook County. The subject is 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 suggested comparable sales, one of which is located in the same neighborhood code as is assigned to the subject and each of which are located within .55 of a mile of the subject. The parcels range in size from 2,016 to 3,452 square feet of land area which are each improved with a Class 2-10 two-story dwelling of masonry exterior construction. The homes range in age from 67 to 76 years old and range in size from 874 to

1,021 square feet of living area. Features include full unfinished basements. The comparables sold from February 2018 to December 2019 for prices ranging from \$13,501 to \$32,000 or from \$13.69 to \$31.34 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$2,446.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,116. The subject's assessment reflects a market value of \$111,160 or \$109.19 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 the subject's assessment, the board of review submitted four comparables sales located within the subject's assessment neighborhood code and within ¼ of a mile from the subject. The parcels range in size from 2,972 to 3,780 square feet of land area which are each improved with a Class 2-03 one-story dwelling of frame or masonry exterior construction. The homes range in age from 61 to 72 years old and range in size from 1,008 to 1,214 square feet of living area. Features include full basements, each of which has a formal recreation room. Three of the comparables have either a one-car or a two-car garage. The comparables sold from March 2018 to September 2019 for prices ranging from \$120,000 to \$196,000 or from \$117.99 to \$178.57 per square foot of living area, including land. The board of review further argued that the appellant was seeking a greater reduction that was granted for tax year 2018 and that the sales do not support a reduction on market value grounds.

In rebuttal, the appellant asserted the board of review comparables are each dissimilar to the subject in one-story design, finished basement area and/or a garage amenity. The appellant reiterated the original reduction request set forth in the petition.

### **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 has given reduced weight to the board of review comparables due to their superior dissimilar design, features of garages, finished basements and/or air conditioning amenity which are not features of the subject.

The Board finds the best evidence of market value to be the appellant's comparables. The comparables sold for prices ranging from \$13,501 to \$32,000 or from \$13.69 to \$31.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$111,160 or \$109.19 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a square foot basis. Based on this evidence and after giving due consideration to the necessary

adjustments to the best comparables in the record, with greatest weight being afforded to appellant's comparable #1 which is most similar to the subject in characteristics, 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: 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

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

APPELLANT

Johnnie M. Rogers, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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