



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

APPELLANT: Judith Clarke
DOCKET NO.: 19-55815.001-R-1
PARCEL NO.: 25-12-227-023-0000

The parties of record before the Property Tax Appeal Board are Judith Clarke, 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: \$2,464
IMPR.: \$6,057
TOTAL: \$8,521

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 consists of a 1.5-story dwelling of frame and masonry exterior construction that contains 981 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a partial basement with finished area, central air conditioning and a two-car garage. The property has a 4,480 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 five comparable sales located in the same neighborhood code as is assigned to the subject and within .24 of a mile from the subject. The parcels range in size from 4,560 to 5,040 square feet of land area and are each improved with a Class 2-10 multi-story dwelling of masonry or frame and masonry exterior construction. The homes are each 70 years old and range in size from 946 to 1,057 square feet of living area. Features include either full or

partial unfinished basements and either a one-car or a two-car garage. Comparable #1 also has central air conditioning. The comparables sold from March to December 2019 for prices ranging from \$21,500 to \$33,000 or from \$21.78 to \$31.22 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$2,733.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,521. The subject's assessment reflects a market value of \$85,210 or \$86.86 per square foot of living area, including land, when applying the 2019 level of assessment for Class 2-10 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 four comparable sales located in the same neighborhood code as is assigned to the subject and either within the subarea or ¼ of a mile from the subject. The parcels range in size from 2,383 to 4,751 square feet of land area and are each improved with a Class 2-10 1.5-story or 2-story dwelling of masonry or frame and masonry exterior construction. The homes range in age from 70 to 75 years old and range in size from 946 to 1,207 square feet of living area. Features include full unfinished basements and three comparables have either a one-car or a two-car garage. The comparables sold from July to December 2018 for prices of either \$90,000 or \$100,000 or from \$82.85 to \$95.14 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 through counsel asserted the board of review comparables are each dissimilar to the subject in either design, dwelling size or lack of a garage amenity. The appellant reiterated the reduction request set forth in the original 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales located in close proximity to the subject with varying degrees of similarity in design, age, dwelling size and some features, although the subject has both finished basement area and central air conditioning. Only appellant's comparable #1 has the air conditioning amenity and none of the comparable properties have basement finish like the subject. The Board has given less weight to board of review comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the remaining eight most similar comparables in the record to the subject sold for prices ranging from \$21,500 to \$90,000 or from \$21.78 to \$95.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,210 or \$86.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, despite the superior amenities of both air conditioning and

finished basement area in the subject dwelling. Based on this evidence and after considering adjustments for differences in characteristics, including the subject's superior amenities, the Board finds the subject is not overvalued and therefore, a reduction in the subject's assessment is not 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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