



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

APPELLANT: Linda Cheney
DOCKET NO.: 19-55871.001-R-1
PARCEL NO.: 31-26-416-007-0000

The parties of record before the Property Tax Appeal Board are Linda Cheney, 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: \$2,682
IMPR.: \$3,845
TOTAL: \$6,527

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 Final Administrative Decision of the Cook County Board of Review 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 single-family dwelling with 1,349 square feet of living area of frame and masonry construction. The dwelling was built in 1958 and is approximately 61 years old. Features of the home include a concrete slab foundation and a one-car garage of 242 square feet of building area. The property has an 8,940 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-03 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 six comparable sales located in the same neighborhood code as the subject and within .28 of a mile from the subject, one of which is on the same street as the subject. The parcels range in size from 7,200 to 9,708 square feet of land area and are each improved with a Class 2-03 single-family 1.5 to 1.9-story dwelling of frame and masonry exterior construction. The homes were built in either 1957 or 1958 and range in size from 1,320

to 1,480 square feet of living area. Comparable #5 has a fireplace and each comparable has a 242 square foot garage. The comparables sold from January 2018 to October 2019 for prices ranging from \$20,100 to \$45,000 or from \$14.28 to \$33.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$3,638.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,527. The subject's assessment reflects a market value of \$65,270 or \$48.38 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 four comparable sales located in the same neighborhood code as the subject and within ¼ of a mile from the subject. The parcels range in size from 7,200 to 8,000 square feet of land area and are each improved with a Class 2-03 either 1-story or 1.5-story dwelling of frame or frame and masonry exterior construction. The homes are either 61 or 62 years old and range in size from 1,160 to 1,750 square feet of living area. Comparable #3 has central air conditioning and comparable #2 has a fireplace. Each comparable has a one-car garage. The comparables sold from February to October 2019 for prices ranging from \$65,500 to \$115,000 or from \$52.15 to \$99.14 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, appellants' counsel asserted that each of the board of review comparables were not valid comparables to the subject based on differences in dwelling size and/or design. The appellant summarized that the best comparables in the record are appellant's comparables #2, #3 and #6 which supported an amended assessment request of \$3,750.

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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #4 due to differences in story height when compared to the subject's 1.5-story dwelling. The Board has also given reduced weight to appellant's comparable #1 which appears to be an outlier given its significantly lower sale price than any other of the sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #6 as well as board of review comparable sales #2 and #3 which are similar to the subject in location, age, design, dwelling size, foundation and some features. These comparables sold for

prices ranging from \$34,900 to \$115,000 or from \$26.13 to \$99.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,270 or \$48.38 per square foot of living area, including land, which is within 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 considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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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