



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

APPELLANT: Jason Kick
DOCKET NO.: 20-20059.001-R-1
PARCEL NO.: 23-35-108-003-0000

The parties of record before the Property Tax Appeal Board are Jason Kick, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista in Chicago; 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: \$6,500
IMPR.: \$15,500
TOTAL: \$22,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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-story dwelling of frame exterior construction with 1,871 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 20,002 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-04 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 an appraisal estimating the subject property had a market value of \$220,000 as of January 1, 2020. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.43 of a mile to 2.03 miles from the subject. The parcels range in size from 10,195 to 32,100 square feet of land area and are improved with 1-story homes of brick, frame, or brick and frame exterior construction ranging in size from 1,423 to 2,066 square feet of living area. The dwellings range in age from 35 to 67 years old. Three homes have crawl space foundation and three homes have a basement, one of which has finished area. Each home has one or two fireplaces and a 2-car garage. Five homes have central air conditioning. The comparables sold from January 2018 to December 2019 for prices ranging from \$200,000 to \$269,500 or from \$119.05 to \$153.90 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject, such as site size, quality of construction, room count, dwelling size, foundation type, basement finish, and fireplace count, to arrive at adjusted prices ranging from \$190,750 to \$247,000. Based on this analysis, the appraiser concluded a value of \$220,000 for the subject as of January 1, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,455. The subject's assessment reflects a market value of \$274,550 or \$146.74 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 three comparable sales located within the same assessment neighborhood code as the subject, one of which is 0.25 of a mile from the subject. The parcels range in size from 10,625 to 26,852 square feet of land area and are improved with 1-story or 1.5-story, class 2-04 homes of masonry exterior construction ranging in size from 1,884 to 3,032 square feet of living area. The dwellings range in age from 4 to 66 years old. One home has a crawl space foundation and two homes each have a basement, one of which has finished area. Each home has central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from May to December 2019 for prices ranging from \$325,000 to \$675,000 or from \$167.53 to \$233.28 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant presented an appraisal and the board of review presented three comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the

appraisal submitted by the appellant, which included similar properties as comparables and appropriate adjustments to these comparables. The Board gave less weight to the board of review's unadjusted comparable sales, due to substantial differences from the subject in site size, age, and/or dwelling size.

The subject's assessment reflects a market value of \$274,550 or \$146.74 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$220,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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: July 16, 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

Jason Kick, by attorney:
Thomas M. Battista
Law Offices of Thomas M. Battista
734 N. Wells Street
Chicago, IL 60654

COUNTY

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