



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

APPELLANT: Nichole Linhardt
DOCKET NO.: 20-20801.001-R-1
PARCEL NO.: 16-08-120-008-0000

The parties of record before the Property Tax Appeal Board are Nichole Linhardt, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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 **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: \$8,122
IMPR.: \$58,067
TOTAL: \$66,189

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 2-story dwelling of stucco exterior construction with 3,727 square feet of living area. The dwelling is approximately 112 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 3-car garage. The property has an 8,550 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property, along with property characteristic printouts for the comparables from which some property characteristics not disclosed by the appellant were obtained. The comparables are

improved with 2-story, class 2-06 dwellings of stucco or frame and masonry exterior construction ranging in size from 4,005 to 4,322 square feet of living area. The homes range from 107 to 115 years old. Each comparable has a basement, one of which has finished area, and central air conditioning. Two comparables have either one or three fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$58,548 to \$66,525 or from \$14.21 to \$15.39 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

As to the overvaluation argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject. The comparables have sites that range from 7,128 to 8,600 square feet of land area that are improved with 2-story, class 2-06 dwellings ranging in size from 2,401 to 2,892 square feet of living area. The homes range from 102 to 121 years old. Each comparable has a basement, one of which has finished area, and a 2-car garage. One comparable has central air conditioning and two comparables each have one fireplace. The properties sold from May 2017 to September 2019 for prices ranging from \$225,000 to \$471,000 or from \$77.80 to \$196.17 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,189. The subject's assessment reflects a market value of \$661,890 or \$177.59 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$58,067 or \$15.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information in a grid analysis on four comparable properties located in the same neighborhood code as the subject property. The grid contains equity data for each of the four comparables but sales data for only comparable #1. Comparable #1 has a site with 8,550 square feet of living area. The comparables are improved with 2-story, class 2-06 dwellings ranging in size from 2,330 to 3,033 square feet of living area. The comparables range from 107 to 137 years old. Each comparable has a basement, two of which have finished area, and either a 2-car or a 3-car garage. Three comparables each have central air conditioning and one comparable has one fireplace. The comparables have improvement assessments ranging from \$42,359 to \$54,319 or from \$17.73 to \$19.49 per square foot of living. Comparable #1 was reportedly sold in January 2020 for a price of \$1 or \$0.00 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant initially 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 a reduction in the subject's assessment is not warranted on grounds of overvaluation.

With respect to the appellant's overvaluation argument, the parties submitted four comparable sales for the Board's consideration. As an initial matter, the Board has given no weight to board of review comparable #1 which sold for a price of \$1 as of January 2020, without further explanation; the sale price is unlikely to be indicative of market value as of the sale date. The appellant's comparable #3 is given little weight as it sold in 2017 over 2 ½ years prior to the subject's January 1, 2020 assessment date at issue and, therefore, is less likely to reflect the market value at the subject's lien date than the other two appellant comparables.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 which sold proximate to the subject's assessment date but are considerably smaller homes than the subject, being from 22% to 34% smaller in size. These comparables are similar to the subject in location, design, age, and some features. The two properties sold for prices of \$225,000 and \$350,000 or \$77.80 and \$143.33 per square foot of living area, land included. The subject's assessment reflects a market value of \$661,890 or \$177.59 per square foot of living area, land included, which falls above the two best comparable sales in this record and is logical considering its superior features, including, but not limited to, its significantly larger dwelling size, central air conditioning, and 3-car garage when compared to the two best comparables. Based on this limited record, the Board finds the appellant failed to prove that the subject property's estimated market value based on its assessment is overvalued and a reduction in the subject's assessment is not justified.

The appellant also contends, in part, assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board finds the appellant's comparable #2 to be the only equity comparable relatively similar to the subject in age and dwelling size, although this house lacks a fireplace and a garage, requiring upward adjustments for these features of the subject. Nevertheless, the comparables in this record have improvement assessments ranging from \$42,359 to \$66,525 or from \$14.21 to \$19.49 per square foot of living area. The subject's improvement assessment of \$58,067 or \$15.58 per square foot of building area falls within the range established by the equity comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

Based on the evidence in this record, the Board finds that 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: _____

October 15, 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

Nichole Linhardt, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

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