



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

APPELLANT: Mary Hermann
DOCKET NO.: 20-20805.001-R-1
PARCEL NO.: 23-13-419-007-0000

The parties of record before the Property Tax Appeal Board are Mary Hermann, 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 **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: \$4,995
IMPR.: \$7,686
TOTAL: \$12,681

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 1,618 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a crawl space foundation and a 1.5-car garage. The property has a 11,100 square foot site and is located in Worth, Palos 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 assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject and within .58 of a mile from the subject. The comparables are improved with class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,262 to 1,772 square feet of living area. The comparables are 65 to 67 years old and have full or partial basements, one of

which is finished with a recreation room. Two comparables have central air conditioning. Three comparables each have one fireplace. Each comparable has a 1.5-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$5,884 to \$10,446 or from \$4.12 to \$6.16 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject and within .51 of a mile from the subject. The comparables are situated on sites ranging in size from 6,250 to 27,300 square feet of land area and are improved with class 2-03 dwellings ranging in size from 1,171 to 1,439 square feet of living area. The homes are 38 to 69 years old. Comparable #2 has a full unfinished basement. Comparable #3 has one fireplace. Each comparable has a 1-car or a 2-car garage. The comparables sold from June 2017 to May 2019 for prices ranging from \$95,000 to \$140,000 or from \$67.57 to \$116.67 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,172. The subject's assessment reflects a market value of \$151,720 or \$93.77 per square foot of living area, including land. The subject property has an improvement assessment of \$10,177 or \$6.29 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code and within ¼ of a mile from the subject. The comparables have sites ranging in size from 11,088 to 16,017 square feet of land area and are improved with class 2-03, 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,058 to 1,224 square feet of living area. The comparables are 65 or 69 years old. Two comparables have full basements, one of which is finished with a recreation room. Two comparables have crawl space foundations. Three comparables have central air conditioning, two of which also have a fireplace. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$10,345 to \$12,773 or from \$9.07 to \$11.96 per square foot of living area. The comparables sold from April 2019 to August 2020 for prices ranging from \$226,500 to \$250,000 or from \$201.58 to \$217.39 per square foot of living area, including land. Based on this evidence the board review requests confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review comparables due to significant differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and #5 which are most similar to the subject in dwelling size and relatively similar in age and some features. However, each comparable has a basement, two have central air conditioning, and three have a larger garage, which are superior features to the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$5,884 to \$10,446 or \$4.12 to \$6.16 per square foot of living area. The subject's improvement assessment of \$10,177 or \$6.29 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but above the range on a square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

The appellant also 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 record contains nine comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the inequity argument, the Board finds a further reduction based on overvaluation is not appropriate.

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: June 18, 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

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