FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Katherine Hudson
DOCKET NO.: 20-21736.001-R-1
PARCEL NO.: 24-15-408-030-0000

The parties of record before the Property Tax Appeal Board are Katherine Hudson, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$4,312
IMPR.:	$24,320
TOTAL:	$28,632

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 frame and masonry exterior construction with 2,191 square feet of living area. The dwelling is 13 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has a 7,187 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-78 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 four comparable sales that are located in the same assessment neighborhood code as the subject property. The comparables consist of class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,655 to 3,236 square feet of living area. The comparables are from 13 to 46 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The properties sold from March 2018 to September 2019 for prices ranging from $339,000 to $399,900 or from $112.67 to $127.68 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to $26,709 which reflects a market value of $267,090 or $121.90 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $28,632. The subject's assessment reflects a market value of $286,320 or $130.68 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,056 to 3,646 square feet of living area. The comparables are from 13 to 57 years old. Each comparable has a basement with one comparable having finished area, central air conditioning and either a 2-car, a 2.5-car or a 3-car garage. Two comparables have either one or two fireplaces. The comparables sold from April 2018 to April 2019 for prices ranging from $350,000 to $480,000 or from $121.28 to $170.23 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine comparable sales for the Board's consideration, none of which are truly similar to the subject due to varying differences in location, age, dwelling size, and/or other features. Nonetheless, the Board gives less weight to the appellant's comparable sales #2 and #3 as well as board of review comparables #1, #2 and #4 that are less similar to the subject in location and/or sold in 2018, less proximate in time to the January 1, 2020 assessment date at issue.

The Board finds the parties' remaining comparable sales are located in the same assessment neighborhood code as the subject and also sold more proximate in time to the subject's assessment date, but have varying degrees of similarity to the subject, such as older ages and/or larger dwelling sizes.. Nevertheless, these three comparables sold for prices ranging from $339,000 to $430,000 or from $112.67 to $151.14 per square foot of living area, including land.

The subject's assessment reflects a market value of $286,320 or $130.68 which falls below the range established by the most similar comparable sales in this record on an overall market value basis but within the range on a price per-square-foot basis. Based on this evidence and after considering the necessary adjustments to these three comparables for differences from the subject, the Board finds the appellant did not to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

C E R T I F I C A T I O N

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

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