



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

APPELLANT: Sinead Landers
DOCKET NO.: 20-21749.001-R-1
PARCEL NO.: 24-16-209-059-0000

The parties of record before the Property Tax Appeal Board are Sinead Landers, the appellant, 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: \$4,030
IMPR.: \$15,679
TOTAL: \$19,709

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 multi-level dwelling of frame and masonry exterior construction with 1,266 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has a 6,200 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-34 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 have the subject's same neighborhood code. The comparables have sites that are from 6,700 to 8,568 square feet of land area and are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,189 to 1,611 square feet of living area. The dwellings are

from 54 to 60 years old. Each comparable has a basement with finished area, central air conditioning and a 2-car garage. Two comparables each have one fireplace. The properties sold from April to December 2018 for prices ranging from \$177,500 to \$229,000 or from \$124.33 to \$149.29 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$17,499, reflecting a market value of \$174,990 or \$138.22 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,709. The subject's assessment reflects a market value of \$197,090 or \$155.68 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 that have the subject's same neighborhood code. The comparables have sites that are from 6,457 to 6,888 square feet of land area and are improved with class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,066 to 1,440 square feet of living area. The dwellings are from 54 to 59 years old. Each comparable has a basement with finished area and either a 2-car or a 2.5-car garage. Three comparables each have central air conditioning, and one comparable has one fireplace. The properties sold from May 2018 to December 2020 for prices ranging from \$205,000 to \$270,000 or from \$162.18 to \$253.28 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4 along with board of review comparables #2 and #3 which are less similar in dwelling size to the subject dwelling and/or sold from April to July of 2018, less proximate in time to the January 1, 2020 assessment date at issue for the subject property, than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables that sold more proximate in time to the subject's assessment date and are overall similar to the subject in location, age, dwelling size and some features. These three comparables sold from December 2018 to December 2020 for prices ranging from \$185,000 to \$260,000 or from \$124.33 to \$221.28 per square foot of living area, including land. The subject's assessment

reflects a market value of \$197,090 or \$155.68 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record 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 warranted 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: _____

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: _____

August 20, 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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