



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

areLANT: Sinead Landers
DOCKET NO.: 20-21751.001-R-1 through 20-21751.002-R-1
PARCEL NO.: See Below

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-21751.001-R-1	24-09-121-027-0000	1,614	5,388	\$7,002
20-21751.002-R-1	24-09-121-028-0000	1,614	5,388	\$7,002

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 two parcels improved with a 1-story dwelling of frame exterior construction with 1,019 square feet of living area. The dwelling is approximately 72 years old. Features of the home include a basement with finished area and a 1.5-car garage.¹ The property has a 3,075 square foot site and is located in Oak Lawn, Worth 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located in the same assessment neighborhood code as the subject property. The comparables have sites that are from

¹ The appellant reported in Section III of the appeal petition that the subject property lacks central air conditioning, which was also reported by the board of review in its grid analysis.

5,580 to 7,100 square feet of land area and are improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,183 to 1,362 square feet of living area. The comparables are from 72 to 94 years old and have basements with one having finished area. The appellant reported each comparable has central air conditioning and either a 1-car or a 2-car garage. The properties sold from June 2018 to October 2019 for prices ranging from \$157,000 to \$179,000 or from \$125.83 to \$132.71 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$13,245 which reflects a market value of \$132,450 or \$129.98 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 appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 8, 2021 which disclosed the subject has a total assessment for the two parcels of \$14,004. The subject's total assessment reflects a market value of \$140,040 or \$137.43 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" for only one of the parcels under appeal. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on three comparable sales that are located in the same neighborhood code as the subject property. However, the board of review comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that are from 3,075 to 5,580 square feet of land area and are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,134 to 1,183 square feet of living area. The comparables are from 57 to 91 years old. One comparable has a concrete slab foundation, and two comparables each have an unfinished basements. One comparable has central air conditioning, and two comparables have either a 2-car or a 2.5-car garage. The comparables sold from June 2018 or July 2019 for prices ranging from \$157,000 to \$230,000 or from \$132.71 to \$198.79 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 record contains five suggested comparables for the Board's consideration, as one comparable is shared by both parties. The Board finds neither party provided comparables truly similar to the subject due to varying differences from the subject in lot size, age, dwelling size, foundation type, a remote sale date that occurred in 2018, and/or other features. Nevertheless, these properties sold from June 2018 to October 2019 for prices ranging from \$157,000 to

\$230,000 or from \$125.83 to \$198.79 per square foot of living area. The subject's assessment reflects a market value of \$140,040 or \$137.43 per square foot of living area, including land, which falls below the range established by all the comparables in this record on an overall basis and within the range on a per-square-foot basis. Based on this evidence, the Board finds the appellant failed 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sinead Landers, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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