



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

APPELLANT: Sharon McVickers
DOCKET NO.: 20-21765.001-R-1
PARCEL NO.: 22-25-104-005-0000

The parties of record before the Property Tax Appeal Board are Sharon McVickers, 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: \$12,114
IMPR.: \$28,639
TOTAL: \$40,753

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 two-story dwelling of frame and masonry exterior construction with 3,150 square feet of living area. The dwelling is approximately 34 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 44,052 square foot site and is located in Lemont, Lemont 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 located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that ranged in size from 3,080 to 3,661 square feet of living area. The dwellings range in age from 34 to 43 years old. The comparables have sites ranging in size from 41,164 to 50,303 square feet of land area. Each comparable has a partial basement, one with finished area, central air conditioning, one to three fireplaces and a 2-car to a

3-car garage. The comparables sold from June 2018 to January 2020 for prices ranging from \$350,000 to \$444,000 or from \$113.64 to \$123.09 per square foot of living area, land included. Based on this 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 \$40,753. The subject's assessment reflects a market value of \$407,530 or \$129.05 per square foot of living area, including land, when using the level of assessment for class 2-78 property of 10% 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 three comparable sales located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame and masonry exterior construction that ranged in size from 3,094 to 3,438 square feet of living area. The dwellings are either 34 or 40 years old. The comparables have sites ranging in size from 42,732 to 44,331 square feet of land area. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and either a 2-car or 3-car garage. The comparables sold in July 2018 and August 2019 for prices ranging from \$505,000 to \$535,000 or from \$146.89 to \$169.68 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 based on their larger dwelling sizes when compared to the subject. The Board gave reduced weight to the appellant's comparable #4 as well as board of review comparables #1 and #3 due to their remote sale dates occurring in 2018, which is less proximate in time to the January 1, 2020 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #1 along with board of review comparable #2. The Board finds that these comparables sold more proximate in time to the assessment date and are similar to the subject in location, design, age, dwelling size, and features. These comparables sold in September 2019 and January 2020 for prices of \$350,000 and \$535,000 or \$113.64 to \$165.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$407,530 or \$129.05 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence the Board finds 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: May 21, 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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