



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

APPELLANT: Jennifer Rogers
DOCKET NO.: 20-23794.001-R-1
PARCEL NO.: 24-09-323-039-0000

The parties of record before the Property Tax Appeal Board are Jennifer Rogers, 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 **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: \$3,740
IMPR.: \$16,038
TOTAL: \$19,778

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 masonry exterior construction with 1,320 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a partial basement with finished area and a 1.5-car garage. The property has a 7,125 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 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 with the same assessment neighborhood code as the subject. The comparables are class 2-34 properties improved with multi-level dwellings of masonry exterior construction ranging in size from 1,137 to 1,774 square feet of living area. The comparables are 52 to 62

years old and have partial basements with finished area. Each comparable has central air conditioning and a 1.5-car or a 2-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$12,436 to \$17,986 or from \$10.14 to \$11.15 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject and within .31 of a mile from the subject. The comparables are class 2-34 properties with sites ranging in size from 6,252 to 6,900 square feet of land area and are improved with multi-level dwellings with either 1,167 or 1,201 square feet of living area. The homes are 61 or 62 years old and have partial basements with finished area. Two comparables have central air conditioning. Each comparable has a 1-car or a 2-car garage. The comparables sold in May 2018 and January 2019 for prices ranging from \$138,000 to \$192,500 or from \$118.25 to \$160.28 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 \$19,778. The subject's assessment reflects a market value of \$197,780 or \$149.83 per square foot of living area, including land. The subject property has an improvement assessment of \$16,038 or \$12.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-34 properties that have sites ranging in size from 6,252 to 7,000 square feet of land area and are improved with multi-level dwellings of masonry exterior construction ranging in size from 1,185 to 1,320 square feet of living area. The comparables are 59 to 62 years old and have partial basements with finished area. Two comparables have central air conditioning with one having a fireplace. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$14,269 to \$18,850 or from \$11.87 to \$14.71 per square foot of living area. The comparables sold from November 2018 to October 2020 for prices ranging from \$200,000 to \$248,000 or from \$164.39 to \$204.22 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 which are less similar to the subject in dwelling size than the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 along with the board of review comparables which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$14,768 to \$18,850 or from \$11.15 to \$14.71 per square foot of living area. The subject's improvement assessment of \$16,038 or \$12.15 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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 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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #3 along with board of review comparable #1 which sold in 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to appellant's comparable #2 which is an outlier as it sold considerably less than the other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4 which sold proximate in time to the assessment date and are relatively similar to the subject in location, age, dwelling size and some features. These comparables sold in September and October 2020 for prices ranging from \$217,000 to \$248,000 or from \$164.39 to \$204.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$197,780 or \$149.83 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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

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: _____

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

AGENCY

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