



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

APPELLANT: Phillip Webber
DOCKET NO.: 20-24098.001-R-1
PARCEL NO.: 19-31-402-076-0000

The parties of record before the Property Tax Appeal Board are Phillip Webber, 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 **A Reduction** 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: \$5,486
IMPR.: \$19,750
TOTAL: \$25,236

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 2,338 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a crawl space foundation, central air conditioning and a 2-car garage. The property has an approximately 9,975 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the improvement assessment. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in the same neighborhood code and within 0.86 of a mile from the

subject property. The comparables have sites that range in size from 7,721 to 10,630 square feet of land area and are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,037 to 2,852 square feet of living area. The dwellings range in age from 48 to 57 years old. Two comparables have a basement, with one having finished area, and three comparables have no basement. Each property has from a 1-car to a 2.5-car garage and three dwellings have central air conditioning. The comparables sold from June 2017 to October 2018 for prices ranging from \$211,000 to \$255,000 or from \$83.17 to \$105.06 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,197 to 2,852 square feet of living area. The homes range in age from 52 to 62 years old. One comparable has a basement with finished area and four comparables have no basement. Each dwelling has central air conditioning and a 2-car or a 2.5-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$18,070 to \$22,793 or from \$7.24 to \$8.48 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$22,417. The requested assessment reflects a total market value of \$224,170 or \$95.88 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 request would lower the subject's improvement assessment to \$16,931 or \$7.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,546. The subject's assessment reflects a market value of \$265,460 or \$113.54 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%. The subject has an improvement assessment of \$21,060 or \$9.01 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on two comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites with 8,250 or 11,305 square feet of land area and are improved with two-story, class 2-78 dwellings of frame or frame and masonry exterior construction that have either 2,028 or 2,464 square feet of living area and are 45 or 52 years old. One comparable has an unfinished basement and one comparable has a concrete slab foundation. Both comparables have a 2-car garage and one comparable has central air conditioning. The two comparables sold in May 2017 and September 2018, each for \$270,000 or for \$109.58 and \$133.14 per square foot of living area, land included.

On equity grounds, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's equity comparables #5 and #2, respectively.

The comparables are improved with two-story, class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,028 to 2,821 square feet of living area. The homes range in age from 45 to 62 years old. One comparable has an unfinished basement, two comparables each have a concrete slab foundation and one comparable has a crawl space foundation. Three dwellings have central air conditioning, and each property has a 2-car garage. The comparables have improvement assessments ranging from \$20,215 to \$21,922 or from \$7.77 to \$10.11 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board finds these properties sold in 2017 or 2018, more than 12 months prior to the January 1, 2020 assessment date at issue. Nevertheless, the Board gives less weight to the appellant's comparables #3 and #4 along with board of review comparable #2 which sold in 2017, less proximate to the lien date at issue than other properties in the record. The Board also gives less weight to appellant comparable #2 which is substantially larger than the subject in dwelling size.

The Board finds the best evidence of market value to be appellant comparables #1 and #5 as well as board of review comparable #1 which are similar to the subject in age, location and design, but have varying degrees of similarity to the subject in dwelling size, foundation type and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold in September and October 2018 for prices ranging from \$211,000 to \$270,000 or from \$87.37 to \$133.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,460 or \$113.54 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, based on overvaluation, is justified.

The taxpayer also contends assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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: June 18, 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

Phillip Webber, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

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