



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

APPELLANT: Brian and Yasmina Duwe
DOCKET NO.: 20-25513.001-R-1
PARCEL NO.: 16-06-415-019-0000

The parties of record before the Property Tax Appeal Board are Brian and Yasmina Duwe, the appellants, by attorney Max E. Callahan, of Siegel & Callahan, 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: \$19,073
IMPR.: \$60,427
TOTAL: \$79,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2.5-story dwelling of frame, masonry and stucco exterior construction with 3,876 square feet of living area.¹ The dwelling is 107 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 2-car garage. The property has an 18,165 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$795,000 as of January 1, 2020.

¹ The Board finds the best description of the subject's features was within the appellants' appraisal.

The appellants' appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject. The appellants' appraiser made an exterior inspection of subject property on September 2, 2020 and opined the subject was in average to good physical condition relative to its competition.

Under the sales comparison approach to value, the appellants' appraiser selected five comparable sales that are located in Oak Park. The comparables have sites ranging in size from 10,536 to 26,400 square feet of land area that are improved with 2-story or 2.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,929 to 6,438 square feet of living area. The comparables have garages ranging in size from a 2-car to a 4-car, and comparable #3 also has a carport. The dwellings were built from 1989 to 1924. The comparables sold from March 2018 to March 2020 for prices ranging from \$651,000 to \$1,097,000 or from \$170.39 to \$223.63 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$195.95 to \$210.00 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser estimated that the subject would have a market value of \$205.00 per square foot of living area or a total market value by the sales comparison approach of \$795,000, rounded, as of January 1, 2020.

Based on this evidence, the appellants requested that the subject's assessment be reduced to reflect the recent appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,712. The subject's assessment reflects a market value of \$857,120 or \$221.14 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located in Oak Park. The comparables have sites ranging in size from 8,600 to 18,200 square feet of land area that are improved with 2-story dwellings of frame or masonry exterior construction ranging in size from 2,650 to 3,915 square feet of living area. The dwellings range in age from 97 to 112 years old. The comparables have full basements, one of which has finished area, central air conditioning, one or two fireplaces, and a 2-car or a 2.5-car garage. The comparables sold from May to October 2018 for prices ranging from \$912,397 to \$1,205,000 or from \$307.79 to \$344.30 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$795,000 as of January 1, 2020. The appellants' appraiser selected comparable properties that are similar to the subject, and made logical adjustments to the comparables, to support the appraisal's estimate of the subject's market value. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gives less weight to the board of review's analysis of comparable properties, as the board of review did not challenge the accuracy of the appellants' appraisal but instead submitted comparable sales that were not adjusted for their differences when compared to the subject. Additionally, the appellants' appraisal included four sales that occurred in 2019 and 2020, whereas all of the board of review's comparables occurred in 2018 and greater than 14 months prior to the January 1, 2020 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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

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