FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John O Hara
DOCKET NO.: 20-29948.001-R-1
PARCEL NO.: 19-31-119-008-0000

The parties of record before the Property Tax Appeal Board are John O Hara, the appellant, 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 ***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:	$5,577
IMPR.:	$11,069
TOTAL:	$16,646

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 1-story dwelling of frame and masonry exterior construction with 1,025 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a crawl space foundation and a 1-car garage. The property has a 10,140 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 23, 2017, for a price of $83,000 and the seller was REA Properties, Ltd. The appellant further disclosed the parties to the transaction are not related, the property was sold by a realtor, and it was advertised for sale through the multiple listing service. To document the sale, the appellant submitted the Settlement

Statement. A copy of the Bill of Sale and Affidavit of Title were also provided. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $16,646. The subject's assessment reflects a market value of $166,460 or $162.40 per square foot of living area, land included, when using the 2020 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 located within the same assessment neighborhood code as the subject. The comparables are 2-03 properties that have sites ranging in size from 3,690 to 10,041 square feet of land area and are improved with 1-story dwellings masonry exterior construction that range in size from 1,008 to 1,277 square feet of living area. The dwellings range in age from 42 to 62 years old, three of which have full unfinished basements and one of which has crawl space foundation. Two comparables have central air conditioning. One comparable has a fireplace. Three comparables have 2-car garages. The comparables sold from October 2017 to October 2019 for prices ranging from $237,000 to $280,000 or from $219.26 to $235.12 per square foot of living area, including land.

In written rebuttal, appellant's counsel noted board of review comparable #4 is a significantly newer home than the subject.

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 Board gives less weight to the June 2017 sale of the subject which sold approximately 30 months prior to the January 1, 2020 assessment date and is less likely to be reflective of market value as of that date. The Board also gives less weight to board of review comparables #2 and #4 which are considerably larger in dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be comparable sales #1 and #3 submitted by the board of review which are most similar to the subject in location, age, dwelling size and features. These comparables also sold more proximate in time to the assessment date at issue than the sale of the subject. The comparables sold for prices of $237,000 and $239,000 or $223.36 and $235.12 per square foot of living area, including land. The subject's assessment reflects a market value of $166,460 or $162.40 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this record the Board finds the subject's assessment is supported and 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:

C E R T I F I C A T I O N

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

John O Hara, by attorney:
Max E. Callahan
Siegel & Callahan, P.C.
1 North Franklin
Suite 450
Chicago, IL 60606

COUNTY

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