



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

APPELLANT: Carolyn Lynch  
DOCKET NO.: 20-31187.001-R-1  
PARCEL NO.: 14-29-304-062-0000

The parties of record before the Property Tax Appeal Board are Carolyn Lynch, the appellant, 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:** \$20,381  
**IMPR.:** \$115,119  
**TOTAL:** \$135,500

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 four-story townhome of masonry exterior construction with 3,678 square feet of living area.<sup>1</sup> The dwelling is approximately 7 years old. Features of the property include a concrete slab foundation, central air conditioning, and a two-car garage. The property has a 1,757 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant's evidence included a "Comparative Market Analysis" from the @properties website which disclosed sales information and property amenity descriptions for the three comparables sales properties that the

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<sup>1</sup> The Board parties differ as to the story height of the subject. The Board finds the best evidence of the subject's story height was provided by the subject which was not refuted by the board of review.

appellant presented to the Board in this appeal. The appellant also provided a map which disclosed the locations of the three comparables sales in relation to the subject.

In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located within the same building as the subject. The comparables have sites that range in size from 1,549 to 1,878 square feet of land area. The appellant reported that the comparables are improved with four-story townhomes of masonry exterior construction that range in size from 3,032 to 4,155 square feet of living area and are each 7 years old. Each comparable has central air conditioning and a two-car or a three-car garage. The appellant reported that comparable #2 was a "complete remodel." These properties sold in March 2020 and May 2020 for prices of \$1,350,000 and \$1,350,500 or ranging from \$324.91 to \$445.25 per square foot of living area, land included.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$135,500. The requested assessment would reflect a total market value of \$1,355,000 or \$368.41 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,163. The subject's assessment reflects a market value of \$1,651,630 or \$449.06 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 with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 1,036 to 2,227 square feet of land area. The board of review reported that the comparables are improved with three-story class 2-95 townhomes of frame exterior construction that range in size from 2,072 to 2,718 square feet of living area and are each 4 years old. Each comparable a concrete slab foundation, central air conditioning, three fireplaces, and a two-car garage. The properties sold from February 2018 to December 2020 for prices ranging from \$1,327,000 to \$1,500,000 or from \$551.68 to \$640.69 per square foot of living area, land included.

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

In a written rebuttal to the board of review's evidence, which was nor refuted by the board of review, the appellant asserted that the board of review comparables were located in a different community than the subject, were 6 years newer than the subject, and on a "quiet residential street", not along a busy street and bus routes like the appellant's comparables. The appellant emphasized that her comparables were located in the same building and community, and all three comparables sales sold in the year of the tax appeal, unlike two submitted by the board of review. The appellant stated that one of her comparables had the exact same square footage and floor plan as the subject but sold for approximately \$300,000 less than the subject's 2020 assessed value.

**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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which are located in a different community than the subject and presented townhomes that are 26% to 44% smaller in size than the subject.

The Board finds the best evidence of market value to be the appellant's comparables. These properties are located in the same building as the subject property and are more similar to the subject in age and dwelling size, as well as selling proximate in time to the January 1, 2020 valuation date at issue in this appeal. These properties sold in March 2020 and May 2020 for prices of \$1,350,000 and \$1,350,500 or ranging from \$324.91 to \$445.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,651,630 or \$449.06 per square foot of living area, land included, which falls above the market value range of the best comparable sales in the record. Furthermore, the subject's assessment is excessive when compared to comparable #1 which is located in the same building as the subject and is identical to the subject in age, dwelling size, and features. Based on the evidence in this record, and after considering necessary adjustments to the best comparable sales for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: October 18, 2022



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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