



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

APPELLANT: Tina Muhr  
DOCKET NO.: 20-33445.001-R-1  
PARCEL NO.: 18-24-111-042-0000

The parties of record before the Property Tax Appeal Board are Tina Muhr, the appellant, by 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:** \$3,543  
**IMPR.:** \$10,807  
**TOTAL:** \$14,350

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 1.5-story dwelling of frame exterior construction with 1,613 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a full unfinished basement and a detached two-car garage. The property has a 5,670 square foot site and is located in Bedford Park, Lyons Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both lack of assessment equity concerning the improvement assessment and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on four comparable properties located in the same neighborhood code as the subject and either in Bedford Park or Summit. The comparables consist of class 2-03 dwellings of frame or masonry exterior construction which are 71 to 104 years old. The

comparables range in size from 1,594 to 1,798 square feet of living area. Each dwelling has a full basement, one of which has finished area. Comparable #3 has central air conditioning and comparable #2 has a fireplace. Three of the properties each have a two-car garage. The comparables have improvement assessments ranging from \$10,543 to \$12,206 or from \$6.61 to \$6.90 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in Summit and in the same neighborhood code as the subject. The parcels range in size from 3,025 to 5,625 square feet of land area which are improved with class 2-03 dwellings of frame or masonry exterior construction. The homes range in age from 47 to 103 years old and range in size from 1,008 to 1,355 square feet of living area. Four dwellings have full basements, two of which have finished area. Four comparables each have a two-car garage. The comparables sold from January 2017 to December 2019 for prices ranging from \$95,000 to \$145,000 or from \$81.18 to \$143.85 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$8,212 or \$5.09 per square foot of living area and a reduced total assessment of \$11,755, including land, which would reflect a market value of \$117,550 or \$72.88 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,037. The subject property has an improvement assessment of \$11,494 or \$7.13 per square foot of living area. The subject's assessment reflects a market value of \$150,370 or \$93.22 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both equity and sales data. The comparables are located in Summit and in the same neighborhood code as the subject within ¼ of a mile from the subject. The parcels range in size from 3,100 to 5,400 square feet of land area and are improved with class 2-03 one-story dwellings of masonry exterior construction. The homes range in age from 43 to 69 years old and range in size from 1,044 to 1,232 square feet of living area. Each dwelling has a full unfinished basement. Two comparables each have central air conditioning and comparable #2 has a fireplace. Three of the properties each have a two-car garage. The comparables have improvement assessments ranging from \$11,521 to \$13,622 or from \$10.25 to \$13.05 per square foot of living area. The comparables also sold from June 2018 to January 2020 for prices ranging from \$159,000 to \$168,000 or from \$129.87 to \$155.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review comparable dwellings that were presented each differed in age from the subject as those homes were 43 to 69 years old as compared to the subject dwelling that is 98 years old. Furthermore, counsel argued that the exterior masonry construction of each of the board of review comparables as compared to the subject's frame exterior construction makes the comparables less similar to the subject.

### **Conclusion of Law**

The taxpayer contends in part assessment inequity concerning the improvement as a 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 met this burden of proof and a reduction in the subject's assessment is warranted based on lack of equity.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables due to their significantly smaller dwelling sizes and/or newer ages when compared to the subject dwelling containing 1,613 square feet and being 98 years old.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are each more similar to the subject in age, dwelling size and/or some features. The Board recognizes that adjustments would be necessary to these comparables to account for differences in air conditioning amenity, finished basement amenity and/or lack of a garage to make them more equivalent to the subject. These four comparables have improvement assessments ranging from \$10,543 to \$12,206 or from \$6.61 to \$6.90 per square foot of living area. The subject's improvement assessment of \$11,494 or \$7.13 per square foot of living area falls within the range established by the best comparables in this record in terms of overall assessment but somewhat above the range on a per-square-foot basis which does not appear to be logical in light of any particular differences in the properties. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

In the alternative, the appellant also asserted overvaluation as a basis of the appeal. 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). After an analysis of the sales data submitted by both parties with varying degrees of similarity to the subject, the Board finds after having adjusted the subject's improvement assessment based on assessment equity, no further reduction based on overvaluation is warranted on this record.

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

Tina Muhr, 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