



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

APPELLANT: Mary Rose Stucker  
DOCKET NO.: 20-33651.001-R-1  
PARCEL NO.: 15-32-401-040-0000

The parties of record before the Property Tax Appeal Board are Mary Rose Stucker, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$15,176  
**IMPR.:** \$17,639  
**TOTAL:** \$32,815

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 masonry exterior construction with 1,032 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 17,344 square foot site and is located in La Grange Park, Proviso 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-03 properties improved with dwellings of masonry exterior construction ranging in size from 1,532 to 1,773 square feet of living area. The comparables are 65 to 95 years old and have full or partial basements, three of which are finished

with recreation rooms. Each comparable is reported to have central air conditioning, one or two fireplaces, and a 1-car or a 2-car garage. The comparables sold from September 2017 to March 2020 for prices ranging from \$367,000 to \$439,000 or from \$211.89 to \$262.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,815. The subject's assessment reflects a market value of \$328,150 or \$317.97 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparables with the same assessment neighborhood code as the subject and located within a ¼ mile from the subject. Comparables #1 and #3 are the same properties as appellant's comparables #4 and #2, respectively.<sup>1</sup> The comparables are class 2-03 properties that have sites containing 6,650 or 13,300 square feet of land area and are improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 1,340 to 1,773 square feet of living area. The dwellings are 66 to 95 years old and have partial or full basements, one of which is finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and 2-car garage. The comparables sold from March 2019 to December 2020 for prices ranging from \$402,545 to \$900,000 or from \$231.76 to \$671.64 per square foot of living area, including land.

### **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 record contains five comparable sales for the Board's consideration, two of which are common to both parties. The Board gives less weight to the appellant's comparable #3 which sold in 2017, less proximate in time to the January 1, 2020 assessment date than the other comparables in the record. The Board gives less weight to board of review comparable #2 which is an outlier due to its considerably higher sale price than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable #1 and the parties' two common comparables. These comparables have smaller site sizes but larger dwelling sizes when compared to the subject. Nevertheless, these comparables sold from March 2019 to March 2020 for prices ranging from \$367,000 to \$439,000 or from \$211.89 to \$262.76 per square foot of living area, including land. The subject's assessment reflects a market value of

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<sup>1</sup> The board of review reported sales prices \$402,545 and \$410,914 or \$262.76 and \$231.76 where the appellant reported sale prices of \$402,480 and \$439,000 or \$262.72 and \$247.60, respectively.

\$328,150 or \$317.97 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record on an overall market value basis but above the range on a price per square foot basis. The subject's higher price per square foot is justified when considering the subject's larger site and economies of scale due to subject's smaller dwelling size. Based on this evidence and after considering adjustments to the best comparables for differences in site size, dwelling size and features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

AGENCY

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