



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

APPELLANT: Alison Key  
DOCKET NO.: 20-35794.001-R-1  
PARCEL NO.: 29-14-231-006-0000

The parties of record before the Property Tax Appeal Board are Alison Key, 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 **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:** \$2,268  
**IMPR.:** \$10,832  
**TOTAL:** \$13,100

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a multi-level dwelling of frame and masonry exterior construction with 1,212 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a partial basement with finished area, central air conditioning a fireplace, and a two-car garage.<sup>1</sup> The property has a 6,048 square-foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-34 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 comparable sales which are located “Less 3 miles” from the subject. The comparables are improved with one-story or multi-level dwellings of brick exterior construction ranging in size from 1,100 to 1,831 square feet of living area. The dwellings range in age from approximately 52 to 61 years old.<sup>2</sup> The comparables have partial or full basements with finished area. Each comparable has central air conditioning, a fireplace, and either a one-car or a two-car garage. The data sheets provided by the appellant disclosed comparables #1 through #3 were “short sales” and comparable #4 was a “fixer upper.” The

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<sup>1</sup> The parties differ if the subject has a fireplace. The Board finds the best evidence of the subject’s property characteristics was submitted by the appellant.

<sup>2</sup> There are discrepancies in the comparables’ property description within the appellant’s grid analysis and Multiple Listing Service (MLS) printouts. Therefore, the Board gleaned some of the features for each comparable from the MLS printouts.

comparables have sites ranging in size from 3,136 to 5,401 square foot of land area and sold from December 2019 through December 2020 for prices ranging from \$65,000 to \$74,900 or from \$35.50 to \$59.09 per square foot of living area, land included.<sup>3</sup>

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$8,103.<sup>4</sup> The requested assessment would reflect a total market value of \$81,030 or \$66.86 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 \$13,100. The subject's assessment reflects a market value of \$131,000 or \$108.09 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 located within the same neighborhood code as the subject. The comparables are improved with class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,024 to 1,285 square feet of living area. The dwellings are 61 or 64 years old and have partial basements with finished area. Each comparable has central air conditioning, and two comparables each have a two-car garage. The comparables have sites ranging in size from 5,504 to 6,400 square foot of land area and sold from March 2020 to November 2020 for prices ranging from \$132,500 to \$165,000 or from \$119.15 to \$141.60 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the evidence submitted by the board of review. The appellant contends the subject differs from the board of review comparable sales because "Cook County submitted flipped home/investment properties that were recently fully renovated for quick sale." The appellant noted the renovations for each of the board of review comparables and the sales prices before and after renovation.

### **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.

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<sup>3</sup> The Board finds the best evidence of the sale price for comparable sale #3 is the MLS printout submitted by the appellant that shows there was a price change and the property sold on January 13, 2020 for \$72,000.

<sup>4</sup> The appellant requested a reduction in the subject's land value but did not provide the necessary evidence needed by the Board to do a land analysis. In addition, the Board takes notice the land assessments of \$0.375 is the same for the subject property and each of the board of review comparables (land assessment ÷ lot size).

The parties submitted a total of eight comparable sales for the Board's consideration. The appellant contends the board of review's comparable sales are not reflective of the subject's market value because these properties were renovated prior to the sale dates reported by the board of review. However, the Multiple Listing Service printouts of the appellant's comparable sales reported these properties are short sales that are in need of repair or maintenance, which brings into question whether these properties are reflective of the subject's condition. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2 and #3 for their dissimilar one-story design and/or larger dwelling size when compared to the subject.

The Board finds the appellant's comparable #4 as well as the board of review comparables that sold from December 2019 to December 2020 for prices ranging from \$65,000 to \$165,000 or from \$59.09 to \$141.60 per square foot of living area, land included. The subject's assessment reflects a market value of \$131,000 or \$108.09 per square foot of living area, land included, which falls within the range of these five comparables. The subject's assessment reflects a market value greater than the appellant's comparable #4 which is appropriate given the property's description as a "fixer upper." The subject's assessment reflects a market value below each of the board of review comparables which is appropriate given the appellant's assertion these comparables were renovated prior to their sales. Based on this record, the Board finds that the appellant did not prove by a preponderance of the evidence that the subject is overvalued, and a reduction in the subject's market value as reflected by its assessment is not 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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