



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

APPELLANT: Anttwan Washington
DOCKET NO.: 20-36587.001-R-1
PARCEL NO.: 29-02-322-013-0000

The parties of record before the Property Tax Appeal Board are Anttwan Washington, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$1,860
IMPR.: \$5,668
TOTAL: \$7,528

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 one-story dwelling of masonry exterior construction with 1,120 square feet of living area. The dwelling was built in 1958 and is approximately 62 years old. Features include a full unfinished basement and a two-car garage. The property has a 4,960 square foot site and is located in Dolton, Thornton 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 a recent sale of the subject property and comparable sales.

The appellant partially completed Sec. IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on June 25, 2019 from the owner of record for a sales price

of \$38,000. The appellant further reported the parties to the transaction were not related, the property was sold by a Realtor with the property advertised with the Multiple Listing Service (MLS). In further support, the appellant submitted a copy of the Settlement Statement reiterating the sale date and sales price which further depicted the distribution of commissions to two entities. The appellant also submitted a copy of the MLS data sheet related to the transaction depicting an original listing price of \$35,000 and a listing time of 6 days. The description further indicated the property was sold as is, "buyer responsible for all Village requirements including inspections & utility turn-ons" and there would be no repairs, noting additionally "no one to occupy the property before closing."

The appellant also submitted a grid analysis with limited data on five suggested comparable sales located in the same neighborhood code as the subject and within .74 of a mile from the subject. The comparable parcels range in size from 4,622 to 7,200 square feet of land area and are each improved with a one-story dwelling. The homes were built between 1954 and 1969 and range in size from 1,052 to 1,202 square feet of living area. Three comparables have full unfinished basement and comparable #4 has both central air conditioning and a fireplace. Each comparable has either a 2-car or a 2.5-car garage. The comparables sold from January 2019 to July 2020 for prices ranging from \$23,500 to \$64,000 or from \$21.10 to \$60.84 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$38,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,528. The subject's assessment reflects a market value of \$75,280 or \$67.21 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In response to the appeal, the board of review noted the subject's estimated market value based upon its assessment of \$67.21 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and within ¼ of a mile from the subject. The comparable parcels range in size from 4,960 to 5,366 square feet of land area and are each improved with a class 2-03 one-story dwelling of masonry or frame and masonry exterior construction. The homes range in age from 55 to 66 years old and range in size from 1,035 to 1,202 square feet of living area. Each comparable has a full basement, two of which have finished area. Comparable #4 has central air conditioning and comparable #2 has a fireplace. Three of the comparables have either a one-car or a two-car garage. The comparables sold from March to June 2019 for prices ranging from \$99,000 to \$163,000 or from \$82.36 to \$147.54 per square foot of living area, including land.

In addition, as part of its evidence, the board of review set forth that the subject property sold in June 2019 for a price of \$38,000 or \$33.93 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, counsel for the appellant contends that the board of review did not provide evidence nor contend that the recent sale of the subject property was not valid. Besides the sale of the subject, the appellant further noted that comparables sales were also presented by the appellant which were again not challenged by the board of review. Appellant presented no argument in the rebuttal contesting the comparable sales evidence set forth by the board of review.

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.

As to the June 2019 sale of the subject property, the Board has given reduced weight to the sale price as a valid indicator of market value of the subject property as of January 1, 2020 given the MLS descriptive information about condition/lack of habitability of the dwelling at the time of sale. Furthermore, the appellant did not provide any evidence to assert that as of the lien date, the subject property remained in the same condition/was not habitable as of January 1, 2020. Therefore, the record lacks necessary information to conclude that the June 2019 sale price of \$38,000 was still reflective of market value as of the lien date at issue.

The parties also provided a total of nine comparable sales to support their respective positions as to market value before the Property Tax Appeal Board. These nine comparable sales are all similar to the subject in location, style, features, age and/or land area. The Board has given reduced weight to appellant's comparable sales #3 and #5 due to their lack of basement foundations, which is a feature of the subject dwelling.

The Board finds the best evidence of market value in the record consists of appellant's comparable sales #1, #2 and #4 along with the board of review comparable sales which are similar to the subject in location, age, design, foundation and several features. These properties also sold proximate in time to the assessment date at issue for prices ranging from \$41,000 to \$163,000 or from \$35.59 to \$147.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,280 or \$67.21 per square foot of living area, including land, which is within the range established by the comparable sales in this record, is at the lower end of the range and appears to be supported when considering necessary adjustments to the best comparable sales for differences when compared to the subject. Based on this record and after thoroughly analyzing adjustments to the comparable sales in the record for differences in characteristics when compared to the subject property, the Board finds the subject's assessment is reflective of market value 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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anttwan Washington, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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