



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

APPELLANT: Sammy W. Lowe
DOCKET NO.: 20-36607.001-R-1
PARCEL NO.: 29-07-320-037-0000

The parties of record before the Property Tax Appeal Board are Sammy W. Lowe, 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: \$1,081
IMPR.: \$3,156
TOTAL: \$4,237

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 single-family dwelling of masonry exterior construction with 1,304 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a crawl-space foundation and a two-car garage. The property has a 3,932 square foot site and is located in Harvey, 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 contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested comparable sales, two of which are located in the same neighborhood code as the subject and each within .65 of a mile from the subject. The comparable parcels range in size from 4,026 to 26,180 square feet of land area and are each improved with a one-story single-family dwelling. The homes were built between 1957 and

1964 and range in size from 1,196 to 1,475 square feet of living area. Comparable #2 has a full unfinished basement and comparable #1 has a fireplace. Each comparable has either a 2-car or a 2.5-car garage. The comparables sold from July 2019 to February 2020 for prices ranging from \$22,000 to \$32,000 or from \$17.86 to \$21.69 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,399.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,237. The subject's assessment reflects a market value of \$42,370 or \$32.49 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%.

As part of the "Notes on Appeal" the board of review contends its displayed sales price range of \$42.93 to \$75.12 per square foot of living area, including land, once adjusted for the subject's dwelling size, would result in a potential purchase price of \$55,981, "which supports the correctness of the assessment." The board of review also asserted that the assessment per square foot for its comparables are equal to or higher than that for the subject "which supported the 2020 assessment as equitable."¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which are located in the same neighborhood code as the subject and each of which is within either the subarea or ¼ of a mile from the subject. The comparable parcels range in size from 4,250 to 4,725 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 60 to 94 years old and range in size from 1,025 to 1,081 square feet of living area. Comparable #1 has a crawl-space foundation and the remaining homes have full basements, one of which has finished area. Comparable #4 has central air conditioning. Three of the comparables have from a one-car to a two-car garage. The comparables sold from January 2017 to May 2019 for prices ranging from \$44,000 to \$80,000 or from \$42.93 to \$75.12 per square foot of living area, including land. Based on this 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 criticized board of review comparables #2, #3 and #4 as reflecting sales remote in time as they sold in either 2017 or 2018. In addition, counsel noted that each of the board of review comparable homes are from 17% to 21% smaller than the subject dwelling in addition to the fact that comparable #3 is 37 years older than the subject dwelling.

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

¹ As the board of review's equity data is not responsive to the appellant's overvaluation argument, this evidence will not be further addressed in this decision.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which differs substantially from the subject in lot size and features a full unfinished basement. Likewise, the Board has given reduced weight to board of review comparables #2, #3 and #4 due to these homes having full basements unlike the subject and comparable #3 is a much older home. Additionally, appellant's comparable #3 and board of review comparables #3 and #4 sold in 2017 and 2018, dates more remote in time to the lien date of January 1, 2020 and thus are less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value on this limited record to be appellant's comparable sale #1 along with board of review comparable sale #1 which present varying degrees of similarity to the subject in location, age, dwelling size and some features. These comparables sold in May 2019 and February 2020 for prices of \$32,000 and \$44,000 or for \$21.69 and \$42.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$42,370 or \$32.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be logical when considering adjustments to the best comparables for differences in dwelling size, age and/or other features as compared to the subject dwelling. Based on this evidence, the Board finds 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

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