



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

APPELLANT: Gary Charness
DOCKET NO.: 20-36608.001-R-1
PARCEL NO.: 29-17-305-017-0000

The parties of record before the Property Tax Appeal Board are Gary Charness, 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: \$1,773
IMPR.: \$2,234
TOTAL: \$4,007

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 frame exterior construction with 1,052 square feet of living area. The dwelling is approximately 107 years old. Features of the home include a partial unfinished basement and a two-car garage. The property has a 6,450 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 four suggested comparable sales located in the same neighborhood code as the subject and within .59 of a mile from the subject. The comparable parcels contain either 3,968 or 6,192 square feet of land area and are each improved with a one-story single-family dwelling. The homes were built between 1898 and 1930 and range in size from 988 to 1,056 square feet of living area. Each comparable has a full unfinished basement

and a two-car garage. The comparables sold from April to December 2020 for prices ranging from \$15,000 to \$28,900 or from \$15.18 to \$28.11 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,486.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,007. The subject's assessment reflects a market value of \$40,070 or \$38.09 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 four comparable sales located in the same neighborhood code as the subject and where comparable #1 is located in the subject's "subarea." The parcels range in size from 3,872 to 6,487 square feet of land area and each is improved with either a class 2-03 1-story or a 1.5-story dwelling of frame or masonry exterior construction. The homes range in age from 92 to 98 years old and range in size from 1,045 to 1,620 square feet of living area. Each comparable has a full unfinished basement. Two comparables each have a fireplace and three comparables have either a one-car or a two-car garage. The comparables sold from February 2018 to August 2019 for prices ranging from \$50,000 to \$72,499 or from \$42.41 to \$65.07 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 criticized each of the board of review comparables for date of sale being more remote to January 1, 2020, for differences in design, dwelling size and/or lack of a garage amenity.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #3 which each differ more substantially in dwelling size when compared to the subject dwelling. In addition, comparable #3 lacks a garage amenity which is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #2 and #4, each of which is similar to the subject in location, age, design, dwelling size and most features. These comparables sold from July 2018 to December 2020 for prices ranging from \$15,000 to \$68,000 or from \$15.18 to \$65.07 per square foot of living area, including land. Upon further analysis, the Board finds that removing both the high and low sales prices, the range narrows to \$21,000 to \$50,000 or from \$19.89 to

\$42.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,070 or \$38.09 per square foot of living area, including land, which is within the range established by the narrower range of the best comparable sales in this record and appears to be logical when considering appropriate adjustments to the comparables for differences when compared to the subject in age and dwelling size. Based on this evidence and after consideration of adjustments to make the comparables more equivalent to the subject property, 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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