



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

APPELLANT: Nathaniel Henry
DOCKET NO.: 20-40179.001-R-1
PARCEL NO.: 31-36-208-062-0000

The parties of record before the Property Tax Appeal Board are Nathaniel Henry, 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 A Reduction 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: \$1,147
IMPR.: \$6,852
TOTAL: \$7,999

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 2-story dwelling of frame exterior construction with 1,630 square feet of living area. The dwelling was constructed in 2007 and is 13 years old. Features of the home include a concrete slab foundation, central air conditioning, and a 2-car garage. The property has a 3,532 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-07 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 comparable sales located within .15 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings ranging in size from 1,387 to 1,834 square feet of living area. The homes were built in 2007 or 2008. Each dwelling has central air conditioning and a 2-car garage. The parcels range

in size from 2,658 to 4,802 square feet of land area. The comparables sold from April 2019 to February 2020 for prices ranging from \$55,000 to \$90,000 or from \$34.46 to \$51.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$7,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,624. The subject's assessment reflects a market value of \$96,240 or \$59.04 per square foot of living area, land included, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables consist of 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 938 to 1,956 square feet of living area. The dwellings are 13 to 42 years old. Each dwelling has central air conditioning, a fireplace, and a 2-car or 3-car garage. Three comparables each have a basement, two of which have finished area. The parcels range in size from 7,200 to 11,360 square feet of land area. The comparables sold from December 2018 to December 2019 for prices ranging from \$188,500 to \$277,000 or from \$139.01 to \$200.96 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, the appellant argued that the board of review comparables differ from the subject in age, location, dwelling size, and/or foundation. The appellant also submitted a map depicting the locations of all of the comparables in relation to the subject, noting that the board of review comparables are located from 2.43 miles to 5.03 miles from the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review's comparables, which differ from the subject in age, location, dwelling size, foundation, and/or sold less proximate to the January 1, 2020 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the appellant's comparable sales, which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold from April 2019 to February 2020 for prices ranging from \$55,000 to \$90,000 or from \$34.46 to \$51.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$96,240 or \$59.04 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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



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: June 18, 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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