



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

APPELLANT: Aaron & Karen Canty
DOCKET NO.: 20-40183.001-R-1
PARCEL NO.: 31-36-314-021-0000

The parties of record before the Property Tax Appeal Board are Aaron & Karen Canty, the appellants, 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: \$2,226
IMPR.: \$7,203
TOTAL: \$9,429

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and masonry exterior construction with 2,364 square feet of living area. The dwelling was constructed in 1957 and is 63 years old. Features of the home include a concrete slab foundation, central air conditioning, and a 1.5-car garage.¹ The property has a 6,850 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .73 of a mile of the

¹ The parties differ as to whether the subject has a garage; the appellants reported the subject has no garage and the board of review reported a 1.5-car garage. However, in rebuttal, the appellant failed to refute the board of review assertion of a garage amenity, therefore the Board finds the property includes a garage.

subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings ranging in size from 1,992 to 2,405 square feet of living area. The homes were built from 1955 to 1957. Two comparables have central air conditioning and one comparable has a fireplace. The parcels range in size from 7,200 to 8,890 square feet of land area. The comparables sold from March 2018 to July 2020 for prices ranging from \$30,900 to \$75,000 or from \$13.75 to \$31.18 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$4,984.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,429. The subject's assessment reflects a market value of \$94,290 or \$39.89 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood. Comparable #2 is the same property as appellant comparable #1. The comparables consist of 2-story class 2-06 dwellings of frame and masonry exterior construction ranging in size from 2,359 to 2,505 square feet of living area. The dwellings are 64 to 69 years old. Each dwelling has either a concrete slab or crawl-space foundation and a 1-car, 1.5-car, or 2-car garage. One comparable has central air conditioning and two comparables each have a fireplace. The parcels range in size from 7,025 to 8,890 square feet of land area. The comparables sold from November 2017 to October 2020 for prices ranging from \$75,000 to \$180,000 or from \$31.19 to \$76.05 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 appellants argued that board of review comparable #1 sold more remotely than the other sales in the record and board of review comparable #4 was an outlier due to its much higher sale price per square foot when compared to the other sales submitted by the board of review.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellants' comparable #3 and board of review comparable #1, which sold less proximate to the January 1, 2020 assessment date at issue than other comparables in the record. The Board also gives reduced weight to board of review comparable #4, which appears to be an outlier due to its much higher sale price in relation to the other sales in the record.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #2 and #3, which includes the shared comparable, and which are similar to the subject in age, dwelling size, and some features. These most similar comparables sold for prices ranging from \$42,000 to \$115,000 or from \$21.08 to \$45.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,290 or \$39.89 per square foot of living area, including land, which is within 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 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



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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