



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

APPELLANT: Phyllis Praski
DOCKET NO.: 20-42459.001-R-1 through 20-42459.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Phyllis Praski, the appellant, by attorney William I. Sandrick of Sandrick Law Firm, LLC in South Holland; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-42459.001-R-1	29-03-111-022-0000	3,307	1,773	\$5,080
20-42459.002-R-1	29-03-111-026-0000	4,725	485	\$5,210

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 two parcels (parcel number 29-03-111-022-0000 and parcel number 29-03-111-026-0000) that are improved with a one-story mixed-use building of masonry exterior construction containing 2,161 square feet of gross building area.¹ The building is approximately 80 years old and contains a commercial unit in the front of the building used as a lounge and a rear residential apartment unit. The property also has a two-car garage located adjacent to the south side of the apartment that does not have direct access to the building. The two parcels have a combined size of approximately 11,520 square feet of land area and a land to building ratio of 5.3:1. The property is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-12 mixed-use property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject is found in the appellant's appraisal report as the appraiser inspected the property and also provided interior and exterior photographs.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$85,000 as January 1, 2019. The appraisal was prepared by David M. Richmond, a Certified General Real Estate Appraiser. The appraiser inspected the property on January 3, 2020 and indicated in the report that the exterior of the subject building is considered to be in average overall condition, while the interior condition of the building is considered to be in fair overall condition. There were no major items of functional obsolescence noted by the appraiser. The appellant's appraiser developed the sales comparison approach to value to arrive at the estimated market value.

Under the sales comparison approach to value, the appraiser utilized five comparable sales and two active listings of properties located in Dolton, Riverdale, South Holland, Calumet Park or Blue Island to estimate the market value. The comparables are class 2-12 mixed-use properties that have land to building ratios ranging from 1.1:1 to 2.8:1. The parcels are improved with one-story or two-story buildings of masonry exterior construction ranging in size from 2,200 to 7,354 square feet of gross building area. The buildings have physical conditions that were described as poor, fair, average/fair, average, average/good or good. Comparables #1, #3, #4, #6 and #7 sold from June 2017 to January 2019 for prices ranging from \$89,000 to \$210,000 or from \$25.84 to \$52.50 per square foot of building area, including land. Comparables #2 and #5 are active listings with prices of \$89,900 and \$59,900 or \$40.86 and \$13.80 per square foot of building area, including land, respectively. The appraiser made adjustments to the comparables for date of sale/active listing and/or for differences from the subject in building size, land to building ratio, physical condition, location and number of floors. After making adjustments to the comparables for differences from the subject, the appraiser estimated the comparables had adjusted prices ranging from \$38.17 to \$44.63 per square foot of gross building area, including land. Based on this data, the appraiser estimated the subject had an estimated market value of \$40.00 per square foot of building area rounded down to \$85,000, including land, as of January 1, 2019.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$10,290. The requested total assessment for these two parcels would reflect a total market value of \$102,900 or \$47.62 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant also submitted a copy of the decision of the board of review that depicts the 2020 final assessment for each parcel under appeal. Combining the final assessments for the two parcels under appeal results in a total assessment of \$17,972 for the subject property, which reflects a market value of \$179,720 or \$83.17 per square foot of gross building area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties that have the same property classification code as the subject and are located in Dolton, Harvey or Calumet City, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 3,621 to 5,900 square feet of land area and are improved with one-story or two-story mixed-use buildings of frame, masonry or frame and masonry exterior construction ranging in size from 1,548 to 2,756 square feet of building area. The buildings are from 50 to 95 years old. Each comparable has a full or partial unfinished basement. Two comparables each have a 2-car or a 3.5-car garage. The comparables sold from October 2019 to October 2020 for prices ranging from \$71,000 to \$233,000 or from \$32.71 to \$85.54 per square foot of gross building area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 appellant submitted an appraisal with an effective date of January 1, 2019 and the board of review submitted information on three comparable sales for the Board's consideration.

The Board gave little weight to the value conclusion in the appellant's appraisal that has an effective date of January 1, 2019 or approximately 12 months prior to the assessment date at issue, when other sales in the record provided by the board of review occurred more proximate in time to the lien date at issue. Additionally, the appraiser's comparables #1, #3, #4, #5 and #7 have substantially larger building sizes when compared to the subject. Lastly, the appraiser's comparables #3, #4 and #7 sold from 18 to 30 months prior to the subject's January 1, 2020 assessment date, less proximate to the lien date than the other sales in the record. The Board finds these factors undermine the credibility of the appraisers' conclusion of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal, along with those presented by the board of review.

With respect to the three comparables sales submitted by the board of review, the Board has given less weight to comparable #3 due to its considerably newer building age when compared to the subject.

The Board finds the best evidence of market value to be the appellant's appraisal comparable #6 and board of review comparables #1 and #2. The Board finds these three comparables sold more proximate in time to the assessment date at issue and are overall most similar to the subject in building size, age and some features. The comparables sold from December 2018 to October 2020 for prices ranging from \$71,000 to \$89,000 or from \$29.67 to \$45.87 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$179,720 or \$83.17 per square foot of gross building area, land included which is greater than the best

comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's total assessment commensurate with the appellant's request is warranted.

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: _____

September 17, 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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