



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

APPELLANT: Kate Gaddi  
DOCKET NO.: 20-45550.001-R-1  
PARCEL NO.: 14-32-421-012-0000

The parties of record before the Property Tax Appeal Board are Kate Gaddi, the appellant; 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:** \$9,724  
**IMPR.:** \$63,555  
**TOTAL:** \$73,279

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 three-story townhome of masonry exterior construction with 1,616 square feet of living area. The dwelling is approximately 32 years old. Features of the property include a concrete slab foundation, central air conditioning, one fireplace, and a one-car garage. The property has an 884 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 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 with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 844 to 2,875 square feet of land area and are improved with three-story class 2-95 or class 2-99 dwellings of masonry exterior construction that range in size from 1,280 to 1,900 square feet of living area. The dwellings range in age from 31 to 34 years old. Each comparable has central air

conditioning and a one-car or a two-car garage. Two comparables each have one fireplace. The properties sold from September 2019 to June 2021 for prices ranging from \$524,800 to \$745,000 or from \$380.56 to \$410.00 per square foot of living area, land included.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$63,347. The requested assessment would reflect a total market value of \$633,470 or \$392.00 per square foot of living 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,279. The subject's assessment reflects a market value of \$732,790 or \$453.46 per square foot of living area, land included, 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 with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 1,183 to 1,820 square feet of land area and are improved with two-story or three-story class 2-95 townhomes of masonry exterior construction that range in size from 1,518 to 1,794 square feet of living area. The dwellings range in age from 28 to 49 years old. Each comparable has an unfinished basement. Two comparables each have central air conditioning, one or two fireplaces, and a one-car garage. The properties sold from May 2018 to November 2020 for prices ranging from \$870,000 to \$1,362,500 or from \$573.12 to \$768.04 per square foot of living area, land included.

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

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size or class code/design.

The Board find the best evidence of market value to be the board of review comparables. These comparable sales are more similar to the subject in dwelling size with varying degrees of similarity in location, design, age and other features. However, the Board gives reduced weight to the board of review comparables #2 and #4 which have sales dates in May and November 2018 which occurred less proximate to the January 1, 2020 assessment date at issue, and less likely to reflect the subject's market value for the assessment date at issue. Board of review comparables #1 and #3 sold in March 2019 and November 2020 for prices of \$945,000 and

\$1,362,500 or \$622.53 and \$768.04 per square foot of living area, land included, respectively. However, each comparable has a basement, not a feature of the subject. Board of review comparable #3 lacks central air conditioning and a garage, features of the subject. The subject's assessment reflects a market value of \$732,790 or \$453.56 per square foot of living area, land included, which falls below the market values of the two remaining comparable sales in the record. The subject's market value is supported considering its smaller land area and lack of a basement when compared to the best comparables in the record. Based on the evidence in this record, and after considering necessary adjustments to the two best comparable sales for differences from the subject, the Board finds no reduction in the subject's assessment 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: October 18, 2022



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kate Gaddi  
1727 N Bissell St  
Chicago, IL 60614

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602