



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

APPELLANT: Donald Lee
DOCKET NO.: 20-46403.001-R-1
PARCEL NO.: 17-04-108-016-0000

The parties of record before the Property Tax Appeal Board are Donald Lee, 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: \$32,550
IMPR.: \$60,672
TOTAL: \$93,222

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 two-story dwelling of frame exterior construction with 2,236 square feet of living area. The dwelling is approximately 22 years old. The home features a partial basement with finished area, central air conditioning, one fireplace, and a 2-car garage. The property has a 3,100 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on fourteen comparable properties with the same assessment neighborhood code as the subject property and located within 0.42 of a mile from the subject. Assessment data was provided for each comparable and sales data was provided for eight of these comparables. The comparables are improved with two-story class 2-78 dwellings of frame, masonry, or frame and

masonry exterior construction that range in size from 2,105 to 2,668 square feet of living area. The dwellings range in age from 15 to 31 years old. Thirteen comparables each have a basement with eight having finished area. Each comparable has central air conditioning and a 2-car or a 2.5-car garage. Nine comparables each have one fireplace. The comparables have improvement assessments that range from \$41,516 to \$76,370 or from \$19.64 to \$35.92 per square foot of living area. Eight of these comparables with sites ranging in size from 1,575 to 3,672 square feet of land area sold from June 2019 to October 2020 for prices ranging from \$855,000 to \$1,145,000 or from \$382.38 to \$538.57 per square foot of living area, land included.

The appellant's evidence also included the first two pages of an appraisal dated January 1, 2018, for the appellant's comparable #2 indicating an appraised value for the property of \$900,000. Additional evidence included photographs of the appellant's comparables, a map disclosing the location of the appellant's comparables in relationship to the subject property, and printouts from the Cook County Assessor's Office which contained information on the appellants' comparables including tax details, assessed valuation, assessment appeal information, and sales and tax history. The appellant also provided four separate analyses with the assistance of three board of review analysts to support the appeal. The four analyses consist of comparables in the same neighborhood and property class (Loni Wong - equity), market value of comparable sales in the same neighborhood (Donyetta Eskridge - equity and market value), comparables on the subject's street (Steve Kerekes - equity), and the market value of comparables on the subject's street (appellant - equity). Each analysis was supplemented by the opinion of the appellant based on the work prepared by the analyst or the appellant.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,035. The requested assessment reflects a total market value of \$860,350 or \$384.77 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 request would lower the subject's improvement assessment to \$53,485 or \$23.92 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,222. The subject's assessment reflects a market value of \$932,220 or \$416.91 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 subject has an improvement assessment of \$60,672 or \$27.13 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables with the same neighborhood code as the subject property and located on the same block as the subject. Assessment data was provided for each comparable and sales data was provided for comparable #2 which is the same property as the appellant's comparable #1. The comparables are improved with two-story class 2-78 dwellings of frame exterior construction with 2,226 or 2,236 square feet of living area. The dwellings are each 22 years old. Each comparable has a partial basement with finished area, central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$52,950 to \$67,298 or from \$23.68 to \$30.12 per square foot of living area. Comparable #2 has a site with

3,100 square feet of land area and sold in November 2020 for a price of \$855,000 or \$382.38 per square foot of living area, land included.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant indicated that the appraisal value and sales data for the appellant's comparables #1 and #2 were the most accurate fair market value for the subject as these properties are located on the same street as the property. The appellant also summarized the evidence provided by the board of review analysts that was disclosed in the original four analyses.

Conclusion of Law

The appellant contends in part 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 parties submitted eight comparable sales for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparables #3, #11, and #14 which lack a basement or basement finish, both features of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which are more similar to the subject in location, design, age, dwelling size and some features. These comparables sold from June 2019 to October 2020 for prices ranging from \$855,000 to \$1,145,000 or from \$382.38 to \$538.57, land included. The subject's assessment reflects a market value of \$932,220 or \$416.91 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The parties submitted seventeen equity comparables for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparables #3 through #14 as well as board of review comparable #3 which differ from the subject in foundation type, dwelling size, and/or lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are located in the same block and along the same street as the subject property and are

identical to the subject in design, age, dwelling size, and features. These comparables have improvement assessments that range from \$50,250 to \$67,298 or from \$22.47 to \$30.10 per square foot of living area. The subject's improvement assessment of \$53,485 or \$23.92 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment inequity 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:

November 22, 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

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