



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

APPELLANT: Shimon Mery
DOCKET NO.: 20-48979.001-R-1
PARCEL NO.: 13-36-205-012-0000

The parties of record before the Property Tax Appeal Board are Shimon Mery, the appellant, by attorney Dora Cornelio of Schmidt Salzman & Moran, Ltd., in Chicago; 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: \$ 5,472
IMPR.: \$30,479
TOTAL: \$35,951

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 masonry exterior construction that was built in approximately 1917. The dwelling contains 2,228 square feet of living area and is situated on a 2,146 square foot site. The dwelling features a full unfinished basement. The subject property is a Class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in West Chicago Township, Cook County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. The appellant did not challenge the subject's land assessment.

In support of the inequity claim, the appellant submitted four suggested comparables that are located in the same assessment neighborhood code as the subject. The comparables consist of

two-story dwellings of frame or masonry construction that are from 113 to 115 years old. The dwellings range in size from 2,160 to 2,360 square feet of living area. Each home features a full unfinished basement and a one or two-car garage. The comparables have improvement assessments ranging from \$21,665 to \$28,486 or from \$10.03 to \$12.17 per square foot of living area.

In support of the overvaluation argument, the appellant completed Section IV of the residential appeal petition. The appeal petition depicts the subject property sold in September 2015 for \$252,909. Appellant's counsel reported the sale did not involve family or related corporations and the property was advertised for sale through the Multiple Listing Service using a realtor for an unknown period of time. The appellant did not submit any corroborating evidence associated with the sale such as a settlement statement, sales contract, or Real Estate Transfer Declaration.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$35,951.¹ The subject's assessment reflects an estimated market value of \$359,540 or \$161.37 per square foot of living area including land when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. The subject property has an improvement assessment of \$30,479 or \$13.68 per square foot of living area.

In support of the subject's assessment, the board of review submitted eight suggested comparables that are located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of frame or masonry construction that are from 103 to 138 years old. The dwellings range in size from 1,848 to 2,252 square feet of living area and are situated on sites that contain from 2,146 to 3,162 square feet of land area. Six homes feature a full unfinished basement; one home has a finished basement used as a recreation room; and one home has a crawl space foundation. One comparable has central air conditioning and three comparables have a one-car or two-car garage. The comparables have improvement assessments ranging from \$29,778 to \$36,797, or from \$13.94 to \$17.31 per square foot of living area. Four of the comparables sold from April 2019 to September 2019 for prices ranging from \$460,000 to \$615,000 or from \$237.06 to \$279.55 per square foot of living area including land.

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

Conclusion of Law

The appellant argued, in part, that the subject's improvement assessment was inequitable. 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 Board finds the

¹ The appellant disclosed an incorrect assessment for the subject property of \$46,099 on the appeal petition.

appellant did not meet this burden of proof and no change in the subject's assessment is warranted.

The parties submitted twelve suggested assessment comparables for the Board's consideration. The Board placed less weight on two comparables submitted by the board of review. One comparable has a dissimilar crawl space foundation and one comparable is 17% smaller in dwelling size when compared to the subject. The Board finds the remaining ten comparables are most similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$21,655 to \$36,797 or from \$10.03 to \$17.31 per square foot of living area. The subject property has an improvement assessment of \$30,479 or \$13.68 per square foot of living area, which falls within the range established by the most similar equity comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction the subject's improvement assessment is supported and no reduction warranted.

The appellant also 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 no reduction in the subject's assessment is warranted.

The appellant in this appeal submitted evidence pertaining to the sale of the subject property that occurred in September 2015 for \$252,909. The board of review submitted four comparable sales to support its assessment of the subject property. The Board gave no weight to the sale of the subject property. Notwithstanding the fact appellant's counsel failed to submit any corroborating evidence associated with the subject's sale price, such as settlement statement, sales contract, or Real Estate Transfer Declaration, the subject's sale occurred over four years prior to the subject's January 1, 2020, which is dated and not reflective of market value as demonstrated by the comparable sales as submitted by the board of review. The Board finds comparable sales #1 through #3 submitted by the board of review is the best evidence of market value contained in this record. These comparables are most similar to the subject in location, land area, design, age, dwelling size and most features. Less weight was given to board of review comparable #4 due to its smaller dwelling size when compared to the subject. The three most similar comparables sold proximate in time to the subject's assessment date for prices ranging from \$476,500 to \$615,000 or from \$237.06 to \$279.55 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$359,540 or \$161.37 per square foot of living area including land, which falls well below the range established by the most similar comparable sales in the record. This evidence demonstrates the subject property is under-assessed in relation to market value. Based on this record, the Boards finds the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence and 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:

November 19, 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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