



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

APPELLANT: Bob & Lillian Kinney  
DOCKET NO.: 20-49129.001-R-1  
PARCEL NO.: 32-20-208-030-0000

The parties of record before the Property Tax Appeal Board are Bob & Lillian Kinney, the appellants, by attorney 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:** \$1,828  
**IMPR.:** \$7,986  
**TOTAL:** \$9,814

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 104-year-old, two-story, multi-family dwelling of frame construction with 2,030 square feet of living area. Features of the home include a full unfinished basement, four bedrooms and two full bathrooms. The property has a 5,625 square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-11 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 four comparable sales. The comparable properties sold between April 2019 and April 2020. The comparable properties ranged: in price between \$15,000 to \$93,000; in living area square footage between 1,728 to 2,581; and between \$6.09 to \$39.81 per square foot of living area, including land. Based on this evidence, appellant requested a reduction in the subject's assessment to \$6,629.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,814. The subject's assessment reflects a market value of \$98,140 or \$48.34 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four suggested sales comparables, two of which are located within the same subarea as the subject property, with one located within a quarter mile.

In written rebuttal, the appellant argued that the board of review's failure to respond or object to their comparables should be interpreted as acceptance. Additionally, appellant argues the board of review's four suggested comparable properties should be given less weight, if any, because they were too dissimilar to the subject property and/or too far removed from the valuation date. Additionally, appellant requested the Board use the median sale price per square foot of the best comparables in the record in determining whether the subject is overvalued. The appellant reaffirmed the request to grant an assessment reduction.

### **Conclusions of Law**

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The Board rejects the appellant's argument that the Board should rely exclusively on the median sale price per square foot of the best comparables in the record in ascertaining whether the subject is overvalued. First, this argument was only raised during rebuttal, and therefore, the board of review was not granted an opportunity to challenge this argument. As such, this argument was not timely made. 86 Ill. Admin. Code §1920.66(c). Second, even if this argument had been made timely, the appellant offers no evidence or testimony to support this premise. Instead, the appellant has simply made a conclusory statement that is not supported by the record or the law. Arguments regarding the proper method of valuation are legal arguments. Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill.2d 1, 14 15 (1989); Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 226 Ill.2d 36, 51 (2007); Bd. of Review of County of Alexander v. Prop. Tax Appeal Bd., 304 Ill.App.3d 535, 538 (5<sup>th</sup> Dist. 1999). Appellant has not cited any legal authority in support of this legal argument. The Board gives this argument no weight.

The Board concludes that the best evidence of the subject's market value is appellant's comparable #3 and the board of review's comparables #3 and #4. Like the subject property, these comparables are two-story, multi-family dwellings of frame construction with similar living areas, full unfinished basements and locations within the same subarea and neighborhood code as the subject property.

These comparables sold between September 2018 and October 2020, for amounts ranging from \$39.81 to \$54.31 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$98,140, land included, or \$48.34 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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.

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Chairman



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Member



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Member



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Member



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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



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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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