



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

APPELLANT: Shirley & Robert Johnson
DOCKET NO.: 20-49470.001-R-1
PARCEL NO.: 31-26-313-016-0000

The parties of record before the Property Tax Appeal Board are Shirley & Robert Johnson, the appellants, by 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: \$1,524
IMPR.: \$4,437
TOTAL: \$5,961

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story townhouse of frame and masonry construction with 1,100 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished full basement, 1 full and 1 half bathrooms, and central air conditioning. The property has a 1,386 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal.¹ In support of this argument the appellants submitted information on six comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 1,260 to 1,538 square feet

¹ The appellants' appeal was also marked "Contention of law" and the appellants included a legal brief requesting a Direct Appeal as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185.)

of land area that are improved with 2-story townhomes of frame and masonry construction with either 1,000 or 1,224 square feet of living area. The dwellings were built from 1969 to 1973. The comparables have unfinished full basements, 1 full and 1 half bathrooms, and central air conditioning. The comparables sold from August 2019 to December 2020 for prices ranging from \$26,600 to \$51,000 or from \$26.60 to \$50.00 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,961. The subject's assessment reflects a market value of \$59,610 or \$54.19 per square foot of living area, including land, 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 12 comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 1,512 to 7,426 square feet of land area that are improved with 2-story townhomes of frame, masonry or frame and masonry construction ranging in size from 968 to 1,390 square feet of living area. The dwellings range in age from 25 to 51 years old. One comparable has an unfinished full basement, and eleven comparables have slab foundations. The comparables have from 1 full bathroom to 2 full and 1 half bathrooms. Eleven comparables have central air conditioning, four comparables each have a fireplace, and eleven comparables have either a 1-car or a 2-car garage. The comparables sold from January 2018 to October 2020 for prices ranging from \$71,000 to \$135,000 or from \$58.48 to \$97.12 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission and argued the appellants' comparables, as well as the board of review's comparable #1 are the best comparables. However, the board of review's comparable #1 should not be used to form a range. These best comparables support a request to lower the subject's market value to \$44,440 or \$40.40 per square foot of living area, including land, based on the best comparables' median sale prices.

Conclusion of Law

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

The Board finds the best evidence of market value to be appellants' comparable sales, as well as the board of review's comparable #1. These comparables have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2020 assessment date at issue. The best comparables sold from August 2019 to December 2020 for prices ranging from \$26,600 to 71,000 or from \$26.60 to \$58.48 per square foot of living area, including land. The subject's

assessment reflects a market value of \$59,610 or \$54.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. The Board gave less weight to the board of review's remaining comparables, due to their slab foundations and their garage feature when compared to the subject. In addition, five of the board of review's remaining comparables have sale dates occurring greater than 12 months prior to the January 1, 2020 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment 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: _____

April 15, 2025



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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