



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

APPELLANT: Johnnie M. Rogers
DOCKET NO.: 20-49817.001-R-1
PARCEL NO.: 25-15-412-064-0000

The parties of record before the Property Tax Appeal Board are Johnnie M. Rogers, the appellant, 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: \$2,749
IMPR.: \$7,255
TOTAL: \$10,004

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 brick exterior construction with 1,018 square feet of living area. The dwelling is approximately 67 years old. Features include a full unfinished basement. The property has a 3,437 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 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, two of which are located in the same neighborhood code as the subject. Each of the comparables are from .05 to .55 of a mile from the subject. The parcels contain either 2,142 or 2,185 square feet of land area and are each improved with a class 2-10 two-story dwelling of masonry exterior construction. The homes are either 67 or 74 years old and contain either 918 or 992 square feet of living area. Features

include full unfinished basements. The comparables sold from July to December 2020 for prices ranging from \$12,000 to \$29,000 or from \$12.10 to \$30.52 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$2,976.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,004. The subject's assessment reflects a market value of \$100,040 or \$98.27 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 four comparable sales, one of which is located in the same neighborhood code as the subject. The properties are either in the same block, "subarea" or ¼ of a mile from the subject. The parcels range in size from 1,595 to 3,452 square feet of land area which are each improved with a class 2-10 two-story dwelling of masonry exterior construction. The comparables range in age from 67 to 130 years old. The homes range in size from 842 to 1,021 square feet of living area. Each comparable has a full basement, one of which has finished area. Comparable #3 also has a two-car garage. The comparables sold from May 2019 to November 2020 for prices ranging from \$105,000 to \$124,900 or from \$108.14 to \$130.10 per square foot of living area, including land.

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

In rebuttal, the appellant noted less weight, if any, should be afforded to the board of review comparable sales data due to differences in age, dwelling size, garage feature or additional half-bath when compared to the subject property.

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 parties submitted a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2 and #3, due to differences in age, finished basement and garage amenity, respectively. The Board has also given reduced weight to appellant's comparable sale #1, as the sale price of \$12,000 appears to be an outlier given the other sales data in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #4, which are each relatively similar to the subject in location, exterior construction, design, age and some features. These comparables sold from September to December 2020 for prices ranging from \$28,015 to \$120,000 or from \$29.23 to

\$117.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,040 or \$98.27 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well-supported by board of review comparable #4 which is most similar to the subject in many respects. Based on this evidence and after considering appropriate adjustments to the best comparable sales evidence in the record, 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: November 25, 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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