



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

APPELLANT: Clark Paulette
DOCKET NO.: 21-26881.001-R-1
PARCEL NO.: 29-04-231-008-0000

The parties of record before the Property Tax Appeal Board are Clark Paulette, 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 **A Reduction** 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: \$1,406
IMPR.: \$3,412
TOTAL: \$4,818

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 2021 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 is improved with a one-story dwelling of masonry exterior construction containing 1,260 square feet of living. The dwelling was built in 1926 and is approximately 95 years old. Features of the property include a full unfinished basement, one bathroom, and a 1-car garage. The property has a 3,750 square foot site located in Riverdale, Thornton Township, Cook County. The subject is classified as a class 2-03 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 improved with one-story dwellings of masonry exterior construction that contain either 1,168 or 1,216 square feet of living area. The dwellings were built from 1926 to 1929. Each property has a full unfinished basement, one bathroom and a 1-car, 2-car or 2.5-car detached garage. Two comparables have one fireplace each. These properties have sites ranging in size from 4,403 to 5,625 square feet of land area.

The comparables are located from .07 to .31 of a mile from the subject. The comparables sold from July 2020 to May 2021 for prices ranging from \$33,000 to \$52,000 or from \$28.25 to \$44.52 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$4,818.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,051. The subject's assessment reflects a market value of \$60,510 or \$48.02 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 composed of class 2-03 properties improved with 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,141 to 1,387 square feet of living area. The homes are either 72 or 73 years old. Each property has a full or partial basement with two having finished area, 1 or 1½ bathrooms, and a 2-car garage. Two comparables have central air conditioning. The comparables have sites ranging in size from 4,950 to 7,755 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from January 2019 to July 2021 for prices ranging from \$111,000 to \$155,000 or from \$84.72 to \$129.60 per square foot of living area, including land.

In rebuttal the appellant's counsel argued the board of review sales are not comparable due differences from the subject in style, age, and/or the sale date was remote in time relative to the assessment date at issue.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales as these properties are more similar to the subject in style and age than are the comparables provided by the appellant. Additionally, board of review comparable sales #3 and #4 sold approximately two years prior to the assessment date at issue which further detracts from the weight that can be given these two sales. The appellant's comparables sold proximate in time to the assessment date at issue for prices ranging from \$33,000 to \$52,000 or from \$28.25 to \$44.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,510 or \$48.02 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: _____

June 17, 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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COUNTY

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