



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

APPELLANT: Gary Charness  
DOCKET NO.: 21-26893.001-R-1  
PARCEL NO.: 29-17-305-017-0000

The parties of record before the Property Tax Appeal Board are Gary Charness, 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:** \$1,773  
**IMPR.:** \$2,234  
**TOTAL:** \$4,007

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 consists of a one-story single-family dwelling of frame exterior construction with 1,052 square feet of living area. The dwelling is approximately 107 years old. Features of the home include a partial unfinished basement and a two-car garage. The property has a 6,450 square foot site and is located in Harvey, 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 six suggested comparable sales located in the same neighborhood code as the subject and from .4 of a mile to 1.06-miles from the subject. The comparable parcels range in size from 3,125 to 6,192 square feet of land area and are each improved with a one-story single-family dwelling of frame or masonry exterior construction. The homes were built between 1898 and 1930 and range in size from 968 to 1,056 square feet of

living area. Each comparable has a full basement, one of which has a recreation room. Comparable #4 has a fireplace and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from April 2020 to May 2021 for prices ranging from \$6,000 to \$28,900 or from \$6.20 to \$28.11 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$1,845.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,007. The subject's assessment reflects a market value of \$40,070 or \$38.09 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 located in the same neighborhood code as the subject and within ¼ of a mile from the subject. The parcels range in size from 6,020 to 7,266 square feet of land area and each is improved with a class 2-03 one-story dwelling of frame or masonry exterior construction. The homes range in age from 92 to 100 years old and range in size from 1,161 to 1,464 square feet of living area. Each comparable has a full unfinished basement. Two comparables each have a fireplace and the comparables have from a 1.5-car to a 2.5-car garage. The comparables sold from February to November 2021 for prices ranging from \$45,000 to \$100,000 or from \$33.48 to \$86.13 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, counsel for the appellant noted that the board of review did not dispute nor comment upon the comparables presented by the appellant suggesting this is an admission as to the validity of the appellant's evidence. Counsel criticized each of the board of review comparables for their larger dwelling sizes when compared to the subject ranging from 10% to 39% and further noting that comparable #1's sale price appears to be an outlier given the other sales in the record.

### **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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #5 and #6 which are each reported to be greater than one mile distant from the subject property and further reflect sales prices that appear to be outliers on this record. Likewise, the Board has given reduced weight to board of review comparable #1 which also appears to be an outlier given its much higher sales price than other sales on this record.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 through #4 along with board of review comparable sales #2, #3 and #4, each of which is similar to the subject in location, age, design, dwelling size and/or most features. The Board recognizes that adjustments are necessary for variations in age and/or dwelling size to both parties' best comparables to make them more equivalent to the subject property. These seven comparables sold from April 2020 to November 2021 for prices ranging from \$15,000 to \$67,500 or from \$15.18 to \$46.11 per square foot of living area, including land. Upon further analysis, the Board finds that removing both the high and low sales prices, the range narrows to \$21,000 to \$52,363 or from \$19.89 to \$37.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,070 or \$38.09 per square foot of living area, including land, which is within the range established by the narrower range of the best comparable sales in terms of overall value and slightly above the range on a per-square-foot of living area basis which is logical given the principles of the economies of scale. The Board finds accepted real estate valuation theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's higher per-square-foot value is reasonable given its smaller dwelling size relative to the board of review's comparables with larger dwelling sizes and sales that occurred more proximate in time to January 1, 2021 lien date at issue in this appeal. Therefore, based on this evidence and after consideration of adjustments to make the narrower range of the best comparables more equivalent to the subject property, 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

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: \_\_\_\_\_

July 16, 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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