



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

APPELLANT: MAPJ Properties, LLC
DOCKET NO.: 21-28270.001-R-1 through 21-28270.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are MAPJ Properties, LLC, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-28270.001-R-1	30-18-219-069-0000	882	7,332	\$8,214
21-28270.002-R-1	30-18-219-070-0000	1,056	7,310	\$8,366

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 1-story mixed-use building of masonry exterior construction with 4,422 square feet of building area. The building is approximately 70 years old. Features include a basement, two 1,200 and 1,000 square foot commercial units, two 800 square foot 2-bedroom/1-bathroom apartment units, central air conditioning, and a 1-car garage. The property consists of two parcels with a combined 5,539 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-12 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 an appraisal estimating the subject property had a market value of \$110,000 as of January 1, 2020. The appraisal was prepared by David M. Richmond, a certified general real estate appraiser, who inspected the subject on September 16, 2020.

Under the sales comparison approach, the appraiser selected five comparable sales located in Lansing, Dolton, Riverdale, Midlothian, and Blue Island. The comparables are improved with buildings ranging in size from 4,400 to 11,723 square feet of building area. Four comparables sold from October 2018 to May 2019 for prices ranging from \$105,000 to \$318,000 or from \$19.32 to \$28.70 per square foot of building area, including land. One comparable was listed for a price of \$100,000 or \$22.73 per square foot of building area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$23.18 to \$28.70 per square foot. Based on this analysis the appraiser concluded value for the subject of \$25.00 or \$110,000 rounded as of January 1, 2020.

The appellant also submitted a copy of the board of review's final decision for both subject parcels indicating the subject has a total combined assessment of \$16,580, which would reflect a market value of \$165,800 or \$37.49 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted one set of its "Board of Review Notes on Appeal" disclosing the total assessment for one of the subject parcels of \$8,214. In support of its contention of the correct assessment the board of review submitted information on three comparable sales¹ located in Homewood or Lansing. The parcels range in size from 2,500 to 10,980 square feet of land area and are improved with 2-story, class 2-12 buildings ranging in size from 1,699 to 3,480 square feet of building area. The buildings range in age from 66 to 113 years old. Each comparable has a basement and central air conditioning. Two comparables each have a 1-car garage. The comparables sold from April to July 2021 for prices ranging from \$80,000 to \$280,000 or from \$39.84 to \$120.66 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains an appraisal presented by the appellant and three comparable sales presented by the board of review. The Board gave less weight to the appellant's appraisal, which considered only one approach to value even though the subject is an income-producing property, stated a value conclusion as of one year prior to the assessment date, and relied on sales that sold less proximate in time to the assessment dates which are less likely to be indicative of market

¹ The board of review submitted four comparables but provided sales data for only three comparables.

value as of the assessment date. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date but have varying degrees of similarity to the subject in site size, building size, location, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$80,000 to \$280,000 or from \$39.84 to \$120.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,800 or \$37.49 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

MAPJ Properties, LLC, by attorney:
William I. Sandrick
Sandrick Law Firm, LLC
16475 Van Dam Road
South Holland, IL 60473

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602