



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

APPELLANT: Rebecca Marshall
DOCKET NO.: 21-30750.001-R-1
PARCEL NO.: 16-02-205-031-0000

The parties of record before the Property Tax Appeal Board are Rebecca Marshall, the appellant(s); 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: \$3,542
IMPR.: \$35,457
TOTAL: \$38,999

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 128-year-old, two-story, single-family dwelling of masonry¹ construction with 1,809² square feet of living area. The property has a 2,952 square foot site and is located in Chicago, West Chicago Township, Cook County. Amenities include a full unfinished basement and a garage. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on recent comparable sales as a basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The

¹ The parties differ regarding the subject property's exterior construction. The Board finds that the best evidence is that of masonry as described by the appellant.

² The parties differ regarding the subject property's size by 9 square feet. The Board finds that the best evidence of the subject age is found in the Cook County Assessor's property detail sheet presented by the appellant which lists the improvement's size to be 1,809 square feet of living area.

sales comparables provided by the appellant were sold between July of 1980 and March of 2022, for prices ranging from \$132,000 to \$525,000, or \$94.08 to \$319.20 per square foot of living area, including land. It should be noted that the assessment value per square feet is \$215.58, which is within the range, rather than above the range, of sale prices per square foot for the comparables properties submitted by the appellant. This in essence is evidence that the subject property is accurately assessed. The appellant's submitted comparables were improved with a single-family dwelling of masonry construction or frame and masonry construction. Five of the comparable properties were located within a block of the subject property and one of the comparable properties was located 1.5 miles from the subject property. The improvements ranged and in age from 95 to 129 years old and in size from 1,344 to 2,400 square feet. Additionally, the appellant submitted printouts of property details, maps, printouts from Redfin, Realtor.com, and Zillow, and a letter dated August 19, 2022, which argues, among other things, that the subject property is located west of Humboldt Park and therefore should be appraised lower than properties east of Humboldt Park.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,999. The subject's assessment reflects a market value of \$389,990 or \$215.58 per square foot of living area, land included, when applying the 10% Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The sales comparables provided by the board of review were sold between January of 2019 and June of 2021, for prices ranging from \$400,000 to \$575,000, or \$251.86 to \$335.47 per square foot of living area, including land. They are improved with a single-family dwelling of frame construction or frame and masonry construction. Two of the comparable properties were located within a quarter of a mile of the subject property. The improvements ranged in age from 118 to 123 years and in size from 1,455 to 2,013 square feet of living area. One of the comparable had an unfinished partial basement and two of the comparable properties had an unfinished full basement. Additionally, two of the comparable properties had central air conditioning and two of the comparable properties had a two-car garage.

In rebuttal, the appellant submitted a letter dated May 19, 2023, along with property details printouts from the Cook County Assessor's Website.

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 Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, and #5 and the board of review comparable sales #1 and #2. These comparables sold for prices ranging from \$218.75 to \$335.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$215.58 per square foot of living area, including land,

which is below 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 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:

August 22, 2023



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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