



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

APPELLANT: Edward Cooper
DOCKET NO.: 21-31093.001-R-1
PARCEL NO.: 16-04-123-007-0000

The parties of record before the Property Tax Appeal Board are Edward Cooper, 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: \$3,520
IMPR.: \$38,480
TOTAL: \$42,000

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 one parcel improved with two multi-family improvements.¹ Improvement #1 is a 2-story multi-family building of masonry exterior construction with 2,154 square feet of building area. The building was constructed in 1926 and is approximately 95 years old and features an unfinished basement. Improvement #2 has 1,604 square feet of building area. The subject's two improvements have a combined 3,758 square feet of gross building area. The property has an approximately 3,520 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject buildings are classified as class 2-11 and 2-12 properties under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject site was found in the board of review's Notes on Appeal which depicts the subject has two class 2-11 improvements, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code and within 0.88 of a mile from the subject property. The comparables have sites that range in size from 3,125 to 3,840 square feet of land area and are improved with multi-family buildings of frame or masonry exterior construction ranging in size from 1,962 to 2,514 square feet of building area. The buildings were constructed from 1910 to 1926. Each comparable has an unfinished basement. The properties sold from February to September 2021 for prices ranging from \$100,000 to \$350,000 or from \$47.26 to \$141.02 per square foot of building area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$18,244.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,000. The subject's assessment reflects a market value of \$420,000 or \$111.76 per square foot of building area,² land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

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 assessment neighborhood code as the subject property and where two comparables are located either ¼ of a mile or within the subject's subarea. The comparables have sites that range in size from 3,150 to 5,814 square feet of land area and are improved with 2-story or 3-story class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 1,562 to 3,150 square feet of building area. The buildings range in age from 103 to 131 years old. Each comparable has an unfinished basement and three properties each have a 2-car garage. The comparables sold from October 2019 to December 2021 for prices ranging from \$200,000 to \$430,000 or from \$73.02 to \$219.61 per square foot of building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued none of the board of review properties were comparable to the subject due to differences in location, age, building size, sale date and/or presence of a garage. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 proven 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.

As an initial matter, the Board finds the subject property has two improvements located on one parcel which was not disputed by the appellant in rebuttal. Given this undisputed fact, the Board

² When applying the subject's total building area of 3,758 square feet.

further finds the appellant has erroneously assumed that one of the subject's improvements can be sold independent of the other improvement on the subject site. The appellant's grid analysis implies the entire site is sold with only one of the two improvements. Furthermore, the subject's land, improvement and total assessments are inclusive of both of the subject improvements.

The parties submitted eight comparable sales for the Board's consideration, none of which are properties with two improvements like the subject. These comparables present varying degrees of similarity to the subject in location, age, gross building area and other features and sold from October 2019 to December 2021 for prices ranging from \$100,000 to \$430,000 or from \$47.26 to \$219.61 per square foot of building area, including land. The subject's total assessment reflects a market value of \$420,000 or \$111.76 per square foot, based on 3,758 square feet of gross building area, including land, which falls within the range of the comparable sales in this record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted, based on overvaluation.

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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