



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

APPELLANT: Bertha Kibbons
DOCKET NO.: 21-31156.001-R-1
PARCEL NO.: 12-28-224-010-0000

The parties of record before the Property Tax Appeal Board are Bertha Kibbons, the appellant; 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: \$3,627
IMPR.: \$5,073
TOTAL: \$8,700

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 2-story dwelling of vinyl siding exterior construction with 1,752 square feet of living area. The dwelling was constructed in 1927, is approximately 94 years old, and has a basement. The property has a 5,580 square foot site and is located in Franklin Park, Leyden Township, Cook County. The subject is classified as a class 2-11 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 \$87,000 as of January 1, 2021. The appraisal was prepared by John Adams, a certified general real estate appraiser, for ad valorem tax purposes.

The appraiser noted the subject has been historically used as a 2-unit building, presumably as a legal nonconforming use, but because the subject has been vacant for 10 years this legal

nonconforming use has ceased pursuant to local zoning ordinance and the subject can no longer be used as a 2-unit building. The appraiser reported the subject has sustained water damage from a leaking roof and has interior and exterior damage from vandals.

Given zoning requirements, the appraiser determined the highest and best use of the subject is to renovate the subject as a single-family residence rather than demolish the existing improvements for a vacant site. The appraiser found two sales of 2-unit buildings in similar condition to the subject, but did not use these two sales as comparables given the subject's highest and best use as a single-family home. These properties are located in Bellwood and Maywood and sold in June 2020 and April 2021 for prices of \$80,000 and \$75,500.

Under the sales comparison approach, the appraiser selected three comparable sales located in Franklin Park, Stone Park, and Melrose Park and from 0.40 of a mile to 3.20 miles from the subject. The parcels range in size from 5,565 to 9,350 square feet of land area and are improved with 1.5-story or 2-story homes ranging in size from 1,471 to 1,508 square feet of living area. The dwellings range in age from 64 to 81 years old and are reported to be in the same condition as the subject. However, the appraiser noted comparables #2 and #3 had been renovated prior to sale. One home has a basement and each comparable has a 2-car or a 3-car garage. The comparables sold from August 2018 to August 2020 for prices of \$88,000 or \$90,000 or from \$58.36 to \$61.18 per square foot of living area, including land. The appraiser made adjustments to the comparables for date of sale and for differences from the subject, such as lot size, room count, dwelling size, foundation type, and garage amenity, to arrive at adjusted sale prices ranging from \$84,000 to \$89,000.

Based on this analysis, the appraiser concluded a value for the subject of \$87,000 as of January 1, 2021. The appellant requested a reduction in the subject's assessment to \$5,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,100. The subject's assessment reflects a market value of \$171,000 or \$97.60 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 Glenview. The parcels range in size from 8,535 to 8,805 square feet of land area and are improved with 2-story, class 2-11 buildings of masonry exterior construction with 4,928 square feet of building area. The buildings are 48 or 49 years old and each has a basement finished with an apartment. The comparables sold from September 2019 to December 2021 for prices ranging from \$1 to \$720,000 or from \$0 to \$146.10 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a letter from the appellant's appraiser reiterating the subject's poor condition. The appraiser contended the board of review's comparables are located 12 miles from the subject, each have 6 units, are newer buildings, and are in average condition. The appraiser also submitted information on six comparable sales located in Bellwood and Maywood, which includes the two sales of 2-unit buildings described in the appraisal but not

used as comparables.¹ The appraiser reported these two sales are located 4 miles from the subject in Bellwood and Maywood, which are more similar to the subject in household income than the Glenview comparables presented by the board of review.

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 appellant presented an appraisal and the board of review presented four comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables as these properties are located 12 miles from the subject and are substantially larger and newer buildings than the subject. Moreover, the Board finds these multi-dwelling buildings are less similar to the subject, which the appellant's appraiser explained can no longer be used as a 2-unit building.

The Board finds the best evidence of market value to be the appellant's appraisal. The appraiser selected comparables that are similar to the subject in dwelling size, location, and other features and made appropriate adjustments to these comparables for differences from the subject. The subject's assessment reflects a market value of \$171,000 or \$97.60 per square foot of living area, including land, which is above the appraised value conclusion. Since market value has been established, the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill. Admin. Code §1910.50(c)(1)).

¹ The Board shall not consider the four additional comparables presented by the appraiser. Section 1910.66(c) of the Board's procedural rules does not permit new evidence such as an appraisal or newly discovered comparable properties to be presented in rebuttal.

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 18, 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

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