FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marquis Sauvage
DOCKET NO.: 21-31793.001-R-1
PARCEL NO.: 14-21-307-004-0000

The parties of record before the Property Tax Appeal Board are Marquis Sauvage, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:	$70,800
IMPR.:	$66,200
TOTAL:	$137,000

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 a two-story dwelling of frame exterior construction with 2,646 square feet of living area and is approximately 128 years old. Features include a full unfinished basement, 2½ bathrooms, and one fireplace. The property has a 7,080 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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 four comparable sales none of which are located in the same neighborhood code as the subject. The parcels range in size from 3,125 to 4,515 square feet of land area which are improved with class 2-06 dwellings of frame exterior construction that range in age from 113 to 123 years old. The dwellings range in size from 2,578 to 2,641 square feet of living area. Each dwelling has a full basement, central air conditioning and one comparable has a fireplace. Comparables #1 and #3 each have a two-car garage. The comparables sold from July 2020 to May 2021 for prices ranging from $999,000 to $1,242,000 or from $386.91 to $481.77 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of $110,074 or a market value of $1,100,740 or $416.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $137,000. The subject's assessment reflects a market value of $1,370,000 or $517.76 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 properties, three of which included sales data which are also located in the same neighborhood code as the subject and one of which is on the same block and street as the subject. As comparable #4 lacks sale information, this property will not be further addressed. The comparables consist of three, class 2-06, two-story dwellings of stucco or masonry exterior construction that range in age from 107 to 123 years old. The homes range in size from 3,042 to 3,273 square feet of living area. Each comparable has a full or partial basement, two of which with finished area. Two dwellings have central air conditioning and one or two fireplaces. Each comparable has either a one-car or a two-car garage. The comparables sold from September 2018 to July 2021 for prices ranging from $1 to $1,806,500 or from $0 to $583.87 per square foot of living 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 parties submitted a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which, despite having varying degrees of similarity to the subject in age, classification, dwelling size and some features, none of the appellant's suggested comparables are located in the same assessment neighborhood as the subject and the appellant did not report any data on proximity so the Board could perform a meaningful analysis of similarity of the comparables to the subject in location. The Board has given reduced weight to board of review comparable #2 given its reported $1 sale price which, without further explanation, is deemed to be unlikely as reflecting fair cash value of a dwelling containing 3,042 square feet of living area.

Thus, the Board finds the best and only credible evidence of market value in the record for purposes of analysis are board of review sales #1 and #3, which are located in the same neighborhood code as the subject, like the subject in classification and similar in design with varying degrees of similarity to the subject in age, dwelling size and some features. Adjustments to these comparables are necessary for superior size, basement size, basement finish, air conditioning, fireplace count, exterior construction and/or garage amenity when compared to the subject. These two comparables sold in September 2018 and July 2021 for prices of $1,645,000 and $1,806,500 or for $502.60 and $583.87 per square foot of living area, including land. The subject's assessment reflects a market value of $1,370,000 or $517.76 per square foot of living area, including land, which is well below the best comparable sales in the record in terms of overall value and bracketed by the best sales in the record on a square foot of living area basis.

Based on the foregoing analysis and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds that the appellant did not prove overvaluation of the subject property by a preponderance of the evidence and no reduction in the subject’s assessment is warranted.

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:

C E R T I F I C A T I O N

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: January 21, 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

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