



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

APPELLANT: Curt Conklin
DOCKET NO.: 21-33466.001-R-1
PARCEL NO.: 14-31-401-026-0000

The parties of record before the Property Tax Appeal Board are Curt Conklin, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$21,000
IMPR.: \$77,500
TOTAL: \$98,500

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 masonry exterior construction with 2,750 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning, and a 2-car garage. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on eight equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-78 dwellings of masonry or stucco exterior construction ranging in size from 2,668 to 2,840 square feet of living area. The

homes are 13 to 33 years old. Each dwelling has a full basement, central air conditioning, and a 2-car garage. Seven comparables each have one to three fireplaces. The comparables have improvement assessments ranging from \$67,200 to \$93,200 or from \$24.59 to \$33.38 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales and an appraisal of the subject. The comparable sales are located within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-78 dwellings of masonry exterior construction ranging in size from 2,660 to 2,792 square feet of living area. The homes are 0 to 18 years old. Each dwelling has a full basement, central air conditioning, and either a 2-car or 2.5-car garage. Three comparables each have one or two fireplaces. The parcels range in size from 2,400 to 3,125 square feet of land area. The comparables sold from July 2019 to April 2021 for prices ranging from \$572,500 to \$1,135,000 or from \$212.12 to \$425.25 per square foot of living area, including land.

The appraisal estimated the subject property had a market value of \$985,000 as of January 1, 2021. The appraisal was prepared by Charles Walsh for a property tax appeal. The appraiser developed the sales comparison approach to value by examining three comparable sales located within .31 of a mile of the subject. The comparables consist of 2-story dwellings ranging in size from 2,530 to 3,097 square feet of living area. The homes range in age from 17 to 23 years old. Each comparable has central air conditioning, one or three fireplaces, a full basement with finished area, and a 2-car garage. The parcels each contain 3,000 square feet of land area. The sales occurred from February to July 2020 for prices ranging from \$968,000 to \$990,000 or from \$319.66 to \$385.38 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for age, dwelling size, and other features to arrive at adjusted prices ranging from \$981,000 to \$992,855. Based on this data, the appraiser arrived at a market value of \$985,000 or \$358.18 per square foot of living area, including land, as of January 1, 2021.

Based on this evidence, the appellant requested a reduced improvement assessment of \$76,753 or \$27.91 per square foot of living area and a reduced total assessment of \$97,753, for an estimated market value of \$977,530 or \$355.47 per square foot of living area, including land, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,000. The subject property has an improvement assessment of \$109,000 or \$39.64 per square foot of living area. The subject's total assessment reflects a market value of \$1,300,000 or \$472.73 per square foot of living area, including land, when using the 10% level of assessment 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 comparables located within the subject's assessment neighborhood and within the same block as the subject. The comparables consist of 2-story class 2-78 dwellings of masonry exterior construction ranging in size from 2,720 to 2,860 square feet of living area. The dwellings are 16 to 22 years old. Each dwelling has central air conditioning, a full basement

with three having finished area, and a 2-car garage. Three comparables each have one or two fireplaces. The parcels each contain 3,000 square feet of land area. The comparables have improvement assessments ranging from \$110,605 to \$123,000 or from \$40.22 to \$45.22 per square foot of living area. One comparable sold in October 2019 for a price of \$1,190,000 or \$437.50 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's sole comparable sale is insufficient to address the appellant's market value argument.

Conclusion of Law

The taxpayer contends, in part, assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). 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 12 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #3, #4, #5, #6, and #8, which differ from the subject in age and/or design.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #7 along with the comparables submitted by the board of review, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments ranging from \$76,741 and \$123,000 or from \$27.95 to \$45.22 per square foot of living area. The subject's improvement assessment of \$109,000 or \$39.64 per square foot of living area falls within the range of the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified based on equity grounds.

The appellant also 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 parties submitted a total of five comparable sales and an appraisal to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$985,000 as of January 1, 2021. The appraisal was completed using comparable

properties similar to the subject in location, dwelling size, and features, and sold proximate to the assessment date at issue in this appeal. The subject's assessment reflects a market value above the appraised value. The Board gives less weight to the comparables submitted by the parties, four of which differ from the subject in age, design, and/or sold less proximate to the assessment date at issue. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is justified on market value grounds.

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: _____

May 20, 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

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

APPELLANT

Curt Conklin, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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