



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

APPELLANT: Justin Bull  
DOCKET NO.: 21-37724.001-R-1  
PARCEL NO.: 14-07-312-027-0000

The parties of record before the Property Tax Appeal Board are Justin Bull, 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:** \$25,000  
**IMPR.:** \$30,000  
**TOTAL:** \$55,000

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 118-year-old, 1.5-story, single-family dwelling of frame construction with 1,570 square feet of living area. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. Amenities include a full unfinished basement and central air conditioning. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation based on a recent sale. In support of this argument the appellant submitted answers in Section IV of the residential appeal disclosing that the subject property was purchased on December 27, 2019, for a price of \$425,000. The appellant also submitted a one-page letter dated September 20, 2022. In paragraph one of the letter, the appellant affirms that the purchase of the subject property was done in an arm's length transaction. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant also contends overvaluation based on comparable sales as a basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The sales comparables provided by the appellant were sold between August of 2020 and February of 2022, for prices ranging from \$445,000 to \$500,000, or \$427.39 to \$594.92 per square foot of living area, including land. It should be noted that the assessment value per square feet of \$350.32 is below the range of sale price per square foot for the comparables properties submitted by the appellant, which in essence is evidence that the subject property is accurately assessed or possibly even under-assessed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,000. The subject's assessment reflects a market value of \$550,000 or \$350.32 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 four comparable sales. The sales comparables provided by the appellant were sold between August of 2020 and February of 2022, for prices ranging from \$620,000 to \$675,000, or \$427.39 to \$594.92 per square foot of living area, including land.

### **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 in the record to be comparables sales #1 and #3 submitted by the appellant and comparable sales #1, #3, and #4 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$427.39 to \$538.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$350.32 per square foot of living area, including land, which is *below* the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the appellant failed to provide sufficient corroborative evidence of the details of the sale and prove by a preponderance of the evidence that this was an arm's length sale. Section IV of the residential appeal states for the appellant to, "**SUBMIT DOCUMENTATION** of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement" (*emphasis in the original*). The appellant neglected to submit any of these documents and none of them appear in the record. For the purposes of the appellant's argument of overvaluation based on a recent sale, the Board finds that without corroboration in the form of documentary evidence that this appellant has failed to meet their burden of proof and that a reduction on this basis is not justified. As stated above, and for the purposes of overvaluation based on comparable sales, the

Board finds that subject's assessment is below the range of the best evidence comparables and therefore 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**

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

**APPELLANT**

**Justin Bull  
4922 N. Bell Avenue  
Chicago, IL 60625**

**COUNTY**

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