



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

APPELLANT: Gayle Diggs
DOCKET NO.: 21-38161.001-R-1
PARCEL NO.: 25-12-410-052-0000

The parties of record before the Property Tax Appeal Board are Gayle Diggs, the appellant(s), by attorney 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: \$2,864
IMPR.: \$2,300
TOTAL: \$5,164

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 75-year-old, two-story, single-family home of masonry construction with 1,197 square feet of living area. The property has a 5,208 square foot site and is located in Chicago, Hyde Park Township, Cook County. Features of the building includes a partial basement with a formal recreation room. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation, specifically the appellant indicated in the residential appeal that they based the appeal on a recent sale. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in December of 2020, for a price of \$20,000. This evidence included some answers to Section IV – Recent Sale Data on the Residential Appeal form. The answers showed that the sale was by owner and was not between family members or related corporations. The method of advertisement was listed as

“sign, internet and/or auction.” Answers were not given as to how long a period the subject property was advertised for and whether or not the property was sold due to a foreclosure action. The appellant submitted supporting documentary evidence in the form of a master statement and an unsigned Illinois Real Estate Transfer Declaration (PTAX-203 form). The appellant also submitted a legal brief. The appellant submitted a brief in support of these arguments and requested the subject’s total assessment be reduced to \$2,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,164. The subject's assessment reflects a market value of \$51,640 or \$43.14 per square foot of living area, including land, when applying 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.

In written rebuttal, the appellant argued that the board of review did not dispute the recent sale and reasserted that the sale was of arm’s-length nature. Furthermore, the appellant argued that the board of review’s sales comparables are irrelevant to a recent sale analysis or alternatively, if the Board were to consider them, they are too dissimilar to the subject property. The appellant reaffirmed the request for an assessment reduction.

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 gave little weight to the subject's sale. The Board finds that the appellant did not provide sufficient documentary evidence to prove, beyond a preponderance of the evidence, that the sale had the elements of an arm's-length transaction and was therefore indicative of market value. Illinois law requires that all real property "shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale." (Ill. Rev. Stat. 1971, ch. 120, par. 501.) Fair cash value is normally associated with fair market value: what the property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so and the buyer is likewise ready, willing and able to buy, but not forced to do so. (See, *e.g.*, *People ex rel. McGaughey v. Wilson* (1937), 367 Ill. 494, 12 N.E.2d 5.) This is theoretically an objective standard of valuation; the value of particular property is set by the forces of the marketplace at a given place and time. The appellant did not provide information to how long the subject property was exposed to the open market. The Property Tax Appeal Board finds the subject’s lack of evidence showing exposure to the open market fails to meet a fundamental requirement to be considered an arm's-length transaction reflective of fair cash value.

Additionally, the manner in which the appellant indicated the property was advertised by “sign, internet and/or auction” suggests the possibility that the property could have been sold pursuant to a foreclosure proceeding at auction. In the residential appeal, the appellant failed to complete Section IV of the residential appeal form, notably whether the property was sold due to a

foreclosure action. The legal brief asserts that the sale meets the criteria of an arm's-length sale and was advertised on the open market, but a legal brief is argument not evidence. A mere assertion does not stand for evidence. As such, the board finds that the appellant failed to meet their burden as to its contention of overvaluation based on a recent sale and a reduction 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

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: _____

December 17, 2024

Clerk of the Property Tax Appeal Board

Clerk of the Property Tax Appeal Board

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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