



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

APPELLANT: Gillian Goern
DOCKET NO.: 21-38426.001-R-1
PARCEL NO.: 14-20-120-005-0000

The parties of record before the Property Tax Appeal Board are Gillian Goern, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo in Chicago; 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: \$46,500
IMPR.: \$43,500
TOTAL: \$90,000

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 3-story dwelling of frame exterior construction with 1,801 square feet of living area. The dwelling was constructed in 1898, is approximately 123 years old, and has an effective age of 35 years. Features of the home include a full basement, central air conditioning, and a fireplace.¹ The property has a 3,075 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-05 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 \$600,000 as of January 1, 2021. The appraisal was prepared by William Neberieza, a Certified General

¹ The parties differ as to the site size and certain features of the subject. The Board finds the appraisal submitted by the appellant to be the best evidence of the subject's site size and features.

Real Estate Appraiser. The purpose of the appraisal was for an ad valorem tax appeal. The appraiser developed the sales comparison approach to value by examining three comparable sales. The comparables are improved with 2-story or 3-story dwellings ranging in size from 1,684 to 1,959 square feet of living area. The dwellings are 28 to 131 years old. Each comparable has either a 1-car or a 2-car garage. Two comparables have central air conditioning, two comparables each have a basement, and one comparable has a concrete slab foundation. The comparables have sites ranging in size from 1,485 to 3,100 square feet of land area. The sales occurred from April to November 2020 for prices ranging from \$565,000 to \$649,000 or from \$288.41 to \$385.39 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for dwellings size, bathroom count, and other features to arrive at adjusted prices ranging from \$518,100 to \$637,800. Based on this data, the appraiser arrived at a market value of \$600,000 or \$333.15 per square foot of living area, including land, as of June 13, 2020. Based on this evidence, the appellant requested a reduced assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,000. The subject's assessment reflects a market value of \$900,000 or \$499.72 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, three of which are located within .25 of a mile of the subject. The comparables consist of 2-story dwellings of frame or masonry exterior construction ranging in size from 1,944 to 2,170 square feet of living area. The dwellings are 108 to 131 years old. Each dwelling has central air conditioning and a basement, with three having finished area. One comparable has a fireplace and two comparables each have either a 2-car or 2.5-car garage. The parcels range in size from 3,000 to 3,690 square feet of land area. The comparables sold from July 2019 to September 2021 for prices ranging from \$900,000 to \$1,385,000 or from \$414.75 to \$651.46 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 an appraisal and four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the value conclusion presented in the appraisal as the board of review submitted additional sales that were not considered by the appraiser. The Board will instead consider the raw sales submitted by the parties.

The Board gives less weight to appraisal comparable #3, which differs from the subject in foundation. The Board gives less weight to board of review comparable #2, which appears to be an outlier due to its much higher sale price than the other comparables in the record. The Board also gives diminished weight to board of review comparable #4, which sold less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be the appraisal comparables #1 and #2 and board of review comparable sales #1 and #3, which sold proximate to the valuation date at issue and are similar to the subject in age, dwelling size, location, and some features. These most similar comparables sold for prices ranging from \$580,000 to \$965,000 or from \$343.60 to \$496.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$900,000 or \$499.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall. While the subject's estimated market value is slightly above the range on a per-square-foot basis, it appears logical given the subject's newer effective age in relation to the comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: March 18, 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

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