



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

APPELLANT: Whe Do Kim Moffat
DOCKET NO.: 21-38523.001-R-1
PARCEL NO.: 14-29-402-025-0000

The parties of record before the Property Tax Appeal Board are Whe Do Kim Moffat, the appellant, by attorney Caren Gertner, of the Law Office of Gertner & Gertner, Ltd. 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 **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: \$49,125
IMPR.: \$30,875
TOTAL: \$80,000

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 masonry exterior construction with 1,980 square feet of living area.¹ The dwelling is 133 years old and is reported to have an effective age of 50 years. Features of the home include a concrete slab foundation, two fireplaces, and a 2-car garage. The property has a 3,275 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 \$800,000

¹ The Board finds the appraisal submitted by the appellant, which contains interior and exterior photographs and which states that a physical inspection of the property was performed, to be the best evidence of the subject's features.

as of January 1, 2021. The appraisal was prepared by Harry Fishman, a certified general real estate appraiser, and Greg Fisher, an associate real estate trainee appraiser, for an ad valorem tax appeal. The appraiser developed the sales comparison approach to value by examining three comparable sales located within .64 of a mile of the subject. The comparables are improved with traditional or contemporary dwellings of frame or masonry exterior construction ranging in size from 2,068 to 2,238 square feet of living area. The dwellings are 20 to 126 years old. Each comparable has central air conditioning and a basement, two of which have finished area. Two comparables each have one or two fireplaces, two comparables each have a 2-car garage, and one comparable has three parking spaces. The parcels range in size from 2,750 to 3,125 square feet of land area. The sales occurred from February 2020 to July 2021 for prices ranging from \$810,000 to \$900,500 or from \$391.68 to \$407.14 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for financing concessions, site size, dwelling size, age, bathroom count, and other features to arrive at adjusted prices ranging from \$783,370 to \$814,690. Based on this data, the appraiser arrived at a market value of \$800,000 or \$404.04 per square foot of living area, including land, as of January 1, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,000. The subject's assessment reflects a market value of \$1,140,000 or \$575.76 per square foot of living area, land included, 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 .25 of a mile of the subject. The comparables consist of 2-story class 2-05 dwellings of frame exterior construction ranging in size from 1,958 to 2,030 square feet of living area. The dwellings are 129 to 139 years old. Each dwelling has central air conditioning, a basement with three having finished area, and either a 2-car or 2.5-car garage. The parcels range in size from 1,875 to 3,100 square feet of land area. Two comparables sold in November 2019 and February 2020 for prices of \$600,000 and \$1,335,000 or for \$306.44 and \$660.56 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted an appraisal and two comparable sales for the Board's consideration. 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 \$800,000 or \$404.04 per square foot of living area, including land, as of January 1, 2021. The appraisal was completed using comparable properties similar to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's

assessment reflects a market value above the appraised value. The board of review's unadjusted comparable sales, one of which sold in 2019 and is less indicative of market value as of the assessment date at issue, do not overcome the weight given to the appellant's appraisal. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is 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: March 18, 2025

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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