



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

APPELLANT: Trudy Robinson Matthew Foley
DOCKET NO.: 21-38597.001-R-1
PARCEL NO.: 14-29-219-007-0000

The parties of record before the Property Tax Appeal Board are Trudy Robinson Matthew Foley, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$48,300
IMPR.: \$19,700
TOTAL: \$68,000

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 an approximately 133-year-old, two-story, multi-family dwelling of frame construction with 2,678 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property's site is 2,760 square feet of land located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$680,000 as of January 1, 2021. The appraisal was prepared by Agnieszka Jurowska, a certified general real estate appraiser, for ad valorem tax purposes. The appraisal is based upon an inspection of the subject which was conducted on November 17, 2022.

The appraisal developed the sales approach to market value. The appraisers examined four comparable sales located within a 0.70-mile radius of the subject. The sales were improved with a two-story, multi-family dwelling of either frame or masonry construction. The parcels ranged in age from 129 to 135 years and from 2,205 to 3,330 square feet of living area. The comparable properties sold from May 2019 to July 2020 for prices ranging from \$637,500 to \$750,000 or \$213.14 to \$328.80 per square foot of living area, land included. The appraiser made appropriate and necessary adjustments to the comparable properties for differences from the subject in age, site size, quality of construction, condition, room count, dwelling size, basement finish, fireplace count, garage size, and other amenities, to calculate an adjusted sale price. Based on the foregoing, the appraiser opined a market value of \$680,000 as of January 1, 2021, for the subject property.

The appellant presented evidence that recent sales ratio studies performed by the Illinois Department of Revenue concluded that Class 2 property in Cook County experienced a three-year median level of assessment of 8.83% of recent sales prices¹. Appellant argued that to ensure uniformity of assessment, the subject property should be assessed at no more than 8.83% of market value. Based on this evidence, the appellant requested the subject's assessment be reduced to \$60,044 which equates to a market value of \$600,440 or \$224.21 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,000. The subject's assessment reflects a market value of \$810,000 or \$302.46 per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales of class 2-11 properties with varying degrees of similarities to the subject. The sales occurred from June 2019 through July 2021. They sold for unadjusted prices that ranged from \$331.97 to \$545.90 per square foot of living area, including land. The sales were improved with a two-story, multi-family dwelling of either frame or masonry construction. They ranged in size from 2,244 to 3,150 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Prior to a February 25, 2025, hearing date the parties agreed to waive hearing and have a decision rendered based on the previously submitted evidence.

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

¹ Appellant supplied a press release dated Tuesday, October 18, 2022, that the "2021 Cook County Final Multiplier" was announced by the Illinois Department of Revenue.

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.

With respect to application of the 2021 level of assessment for class 2 property in Cook County of 8.83%, the Board finds the appellant's evidence of an Illinois Department of Revenue multiplier announcement (i.e. the press release) is insufficient to establish the use of a level of assessment different from the ordinance.

Section 1910.50(c)(2) of the Board's procedural rules. (See 86 Ill. Admin. Code 1910.50(c)(2) states in part:

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. The evidence may include:

A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; *and*

B) *competent assessment level evidence, if any, submitted by the parties pursuant to this Part.* [Emphasis added.]

Accordingly, the Board finds that the appellant failed to provide any substantive evidence that would allow this Board to apply anything other than the class 2 level of assessment of 10% as established by the Cook County Real Property Assessment Classification Ordinance is the only appropriate level of assessment to be considered herein. (See 86 Ill. Admin. Code Sec. 1910.50(c)(2))

The appellant submitted an appraisal, and the board of review submitted four comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. That appraisal relies largely upon recent sale of four sales comparable properties. The appraiser adjusted the sales prices of the comparable properties where appropriate to account for differences between them and the subject. In contrast, the board of review relied on raw data consisting of the sales price of three comparable properties without adjustments to account for differences between the suggested comparable and the subject. Accordingly, the Board finds the subject property had a market value of \$680,000 as of the assessment date at issue. Based on the evidence, the Board therefore 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: _____

July 15, 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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