



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

APPELLANT: Phelps Walling
DOCKET NO.: 21-39984.001-R-1
PARCEL NO.: 14-19-109-031-0000

The parties of record before the Property Tax Appeal Board are Phelps Walling, the appellant, by attorney Edwin M. Wittenstein, of Worsek & Vihon 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: \$46,500
IMPR.: \$63,500
TOTAL: \$110,000

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 2-story dwelling of Hardie Board exterior construction with 3,277 square feet of living area that is approximately 10 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The property has a 3,720 square foot site and is located in Chicago, Lake View Township, Cook County. The Board takes notice the subject is classified as a class 2-78 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 a restricted appraisal report estimating the subject property had a market value of \$1,100,000 as of January 1, 2021. The appraisal was prepared by Thomas Boyle, Associate Real Estate Trainee Appraiser and David Conaghan, CIAO and Certified General Real Estate Appraiser. The intended use of the appraisal was to develop the retrospective market

value of the fee simple interest in the subject property in support of an ad valorem tax assessment.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located from 0.08 to 0.71 of a mile from the subject property. The comparables have sites that range in size from 2,880 to 3,236 square feet of land area and are improved with traditional dwellings of siding, vinyl siding or aluminum siding exterior construction ranging in size from 3,363 to 4,000 square feet of living area. The homes range in age from 12 to 21 years old. Each comparable has a basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The comparables sold from May 2019 to January 2021 for prices of \$1,050,000 to \$1,170,000 or from \$262.50 to \$316.18 per square foot of living area, land included.

After adjusting comparables #1, #2 and #3 for sales or financing concessions, the appraisers adjusted the comparables for differences from the subject in age, site size, dwelling size and room count arriving at adjusted sale prices for the comparables ranging from \$1,013,800 to \$1,153,800 and an opinion of market value for the subject of \$1,100,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,000 which equates to a market value of \$990,000 or \$302.11 per square foot of living area, land included when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant submitted the final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$154,000 which reflects a market value of \$1,540,000 or \$469.94 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, by letter dated June 1, 2023, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

On June 30, 2023 the board of review filed a Motion to Vacate Default for this appeal, arguing the board of review was unable to timely file evidence in this appeal due to transmission errors which occurred on February 22nd and 23rd of 2023. To support this contention, the board of review submitted Exhibit A which included 19 pages of screen prints for multiple parcels, including the subject parcel, depicting "Document" and "Workflow Queues."

At its meeting on August 15, 2023, the Property Tax Appeal Board denied the board of review's motion to vacate the default and by letter dated August 21, 2023 informed the board of review's default was upheld.

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 board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The Board finds the only evidence of overvaluation in the record to be the appraisal submitted by the appellant. The appraisers selected comparable properties similar to the subject in location, design and other features and made reasonable adjustments to the comparables arriving at a market value for the subject of \$1,100,000, land included. The subject's assessment reflects a market value of \$1,540,000 including land, which falls above the appraised value. The Board finds the subject property had a market value of \$1,100,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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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