



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

APPELLANT: Lois Jacob  
DOCKET NO.: 21-44195.001-R-1  
PARCEL NO.: 25-07-124-017-0000

The parties of record before the Property Tax Appeal Board are Lois Jacob, the appellant(s); 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:** \$7,750  
**IMPR.:** \$17,126  
**TOTAL:** \$24,876

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 one-and-a-half-story dwelling with 1,426 square feet of living area of frame and masonry construction. The dwelling was constructed in 1925. Features include a full unfinished basement, a fireplace, and a two-car garage. The property has a 6,200 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted information on seven equity comparables with sales data. The comparables were improved with single-family residences of masonry construction. The sales occurred August 2021 for \$130,000 or \$79.00 per square foot, including land. The improvements ranged: in age from 67 to 115 years old; in size from 1,449 to 1,782 square feet of living area; and in improvement assessment from \$.64 to \$9.60 per square foot.

This matter was the subject of a hearing during which the appellant stated she received a cash offer for her property from a real estate company and this offer was used in arriving at her requested assessment amount. Based on this evidence, the appellant requested an assessment of \$15,535.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,876, with an improvement assessment of \$17,126 or \$12.01 per square foot of living area. The subject's assessment reflects a market value of \$248,760 or \$174.45 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, three of which included sales data for consideration with this appeal. The sale occurred from April 2019 to October 2021 for prices ranging from \$322,000 to \$347,000 or \$224.26 to \$256.85 per square foot including land. The comparables were improved with one-story single-family residences of masonry construction. The improvements ranged: in age from 56 to 89 years old; in size from 1,351 to 1,525 square feet of living area; and in improvement assessment from \$14.26 to \$15.67 per square foot.

During the hearing the board of review disclosed appellant comparables #2, #3, and #6 were pro-rated PINs but only one of the PINs were listed and used for the appellant's calculations and therefore should not be considered by the Board. In regard to appellant sales comparables, the board of review indicated appellant comparable #4 actually sold for \$245,000, and comparable #5 sold for \$235,000. The board of review further stated the subject property was never listed on the open market and the cash offer the appellant received from a real estate company should not be considered as a sales comparable.

### Conclusion of Law

In rebuttal, the appellant submitted information which stated the board of review comparables were in much better condition than the subject property. The appellant further stated details regarding the condition of the board of review comparables and discussed three factors which formed the basis for her proposed assessed value as well as a table summarizing aspects of her comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, this additional information cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

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 finds the best evidence of market value to be *appellant comparable ##4, and #5 and board of review comparables #2, #3, and #4*. These comparables were given greater weight due to their similar size relative to the subject. These comparables sold for prices ranging from \$149.03 to \$256.85 per square foot of living area, including land. The appellant comparable sales

were given less weight because appellant comparables #2, and #3 were prorated and the subject's current assessment is supported when considering both PINs for both of those comparables. Appellant comparable #4 was a cash offer that was never listed on the open market and therefore cannot be considered an arm's length transaction. Finally, appellant comparable #5 alone is insufficient to meet the appellant's burden of proof. The subject's assessment reflects a market value of \$174.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment *is not* justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds the best evidence of assessment equity to be *appellant comparables #7, and #8* and *board of review comparables*. These comparables were given greater weight due to their similar size to the subject. These comparables had improvement assessments that ranged from \$8.23 to \$15.67 per square foot of living area. The subject's improvement assessment of \$12.01 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

December 19, 2023



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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