



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

APPELLANT: Chris Juravle  
DOCKET NO.: 21-44436.001-R-1  
PARCEL NO.: 21-31-127-043-0000

The parties of record before the Property Tax Appeal Board are Chris Juravle, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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:** \$4,562  
**IMPR.:** \$3,938  
**TOTAL:** \$8,500

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-story dwelling of masonry exterior construction with 1,147 square feet of living area. The dwelling was approximately 71 years old. Features of the home include a full unfinished basement, 1 full bathroom, and a one-car garage. The property has a 4,562 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV – Recent Sale Data of the Residential Appeal petition. The appellant reported the subject property was purchased in January 2019 for a price of \$48,308 where the property was sold at auction due to a foreclosure action. The seller was Citizens Bank NA and in further support of the transaction, the appellant supplied copies of the Judicial Sale

and the Judicial Sale Deed issued on February 14, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,500. The subject's assessment reflects a market value of \$85,000 or \$74.11 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% 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 comparable sales and argued the comparables are close in proximity, age, construction and dwelling size to the subject. Furthermore, the board of review argued that given the average sale price of \$53.95 and adjusting for the subject's size, the subject's estimated market value would be higher than its current assessment. The comparables are located within either the subarea or ¼ of a mile from the subject and withing the same neighborhood code as the subject. The parcels range in size from 3,100 to 3,781 square feet of land area and are each improved with either a 1-story or a 1.5-story dwelling of frame or masonry exterior construction. The homes range in age from 62 to 109 years old and range in size from 1,062 to 1,284 square feet of living area. Each dwelling has a full basement, three of which have finished area. Features include either 1 full or 1 ½ bathrooms and either a one car or a two-car garage. Comparable #3 has central air conditioning. The comparables sold from February to May 2021 for prices ranging from \$108,000 to \$125,000 or from \$93.50 to \$108.29 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 appellant relied on the judicial sale price of the subject property that occurred in approximately January 2019 for a price of \$48,308 whereas the board of review relied upon four suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the 2019 purchase price of the subject which occurred some 23 months prior to the lien date at issue of January 1, 2021 and thus is less likely to be indicative of the subject's market value than other sales in the record which occurred more proximate in time to the lien date. The Board has given reduced weight to board of review comparables #2 and #3 due to differences in dwelling size and story height, respectively, when compared to the subject dwelling. In addition, comparable #3 has central air conditioning which is not a feature of the subject dwelling.

The Board finds the best evidence of market value in the record to be comparable sales #1 and #4 submitted by the board of review. These comparables were similar to the subject in location, style/story height, exterior construction, dwelling size and some features. These properties also bracket the subject in age while both comparables have smaller site sizes when compared to the subject and would necessitate upward adjustments to make them more equivalent to the subject property. Board of review comparable #1 also necessitates downward adjustment for finished basement area, which is not a feature of the subject. These properties each sold proximate in time to the assessment date at issue when compared to the sale of the subject property.

The best comparables in the record sold in March and May 2021 for prices of \$108,000 and \$115,000 or for \$98.18 and \$108.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,000 or \$74.11 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. As stated previously, the Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue.

Based on this record, the Board finds the subject's assessment is not overvalued 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.

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Chairman

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Member

Member

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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: \_\_\_\_\_

November 19, 2024  
\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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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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