



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

APPELLANT: Susan Andrews
DOCKET NO.: 21-45041.001-R-1
PARCEL NO.: 14-05-122-005-0000

The parties of record before the Property Tax Appeal Board are Susan Andrews, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$36,900
IMPR.: \$30,865
TOTAL: \$67,765

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 123-year-old, two-story, single-family building of frame construction with 1,990 square feet of living area. The property has a 3,000 square foot site and is located in Chicago, Lake View Township, Cook County. Features of the building include a full basement with a formal recreation room, central air conditioning, and a two-car garage. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and indicates in their residential appeal form that the basis of the appeal was a recent sale. There is no evidence in record in support of this overvaluation argument. The record does contain information on four comparable sales. The appellant did not report the exact proximity of the suggested sales comparables to the subject but disclosed that each of them had the same neighborhood code as the subject. The comparable properties sold

between May 2021 and July 2022. The comparable properties ranged: in price between \$530,750 to \$662,000; in living area square footage between 1,876 to 2,885; and in sale price per square foot between \$280.82 to \$317.51, including land.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on ten¹ equity comparables with varying degrees of similarities to the subject. The comparable properties were located within a quarter of a mile of the subject property. The comparables had improvement assessments ranging from \$11.86 to \$14.44 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$59,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,182. The subject's assessment reflects a market value of \$901,820 or \$453.18 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$63,182 or \$31.75 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties, each of which had equity and sales data. Two of the comparables were located within a quarter of a mile of the subject property and one other comparable was located within the same subarea. The comparable properties sold between January 2018 and October 2021. The comparable properties ranged: in price between \$880,000 to \$1,227,000; in living area square footage between 1,741 to 1,864; and in sale price per square foot between \$481.40 to \$658.26, including land. The comparables had improvement assessments that ranged from \$29.00 to \$41.63 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusions of Law

The taxpayer asserts that the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant specifically listed recent sale in their residential appeal. The appellant did not provide any evidence with regards to a recent sale, but rather submitted evidence of comparable sales. Despite the appellant indicating the wrong basis for this appeal on the residential appeal form the board of review submitted comparable sales for their evidence. As such, the Board finds that deciding this appeal on the evidence presented by the appellant would not prejudice the rights of the parties and would result in the efficient and expeditious resolution of this appeal. The Board will consider the evidence provided by the appellant in resolving this matter. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v.

¹ The appellant lists nine equity comparable properties in their assessment grid analysis; however, the appellant listed ten equity comparable properties in their own separate grid.

Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value is the appellant's sales comparables #1, #3, and #4 and the board of review's comparables #1 and #3. These comparables sold between May 2021 and June 2022, for amounts ranging from \$280.82 to \$658.26 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$901,820, land included, or \$453.18 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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 proven 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 that a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #3, #6, #7, and #9 and the board of review's comparables #1 and #3. These comparables had improvement assessments that ranged from \$12.39 to \$32.99 per square foot of living area. The subject's improvement assessment of \$31.75 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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

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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