



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

APPELLANT: Debora Roessler
DOCKET NO.: 21-48601.001-R-1
PARCEL NO.: 13-22-411-041-0000

The parties of record before the Property Tax Appeal Board are Debora Roessler, the appellant; 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: \$13,230
IMPR.: \$19,090
TOTAL: \$32,320

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 1-story dwelling of frame exterior construction with 1,286 square feet of living area.¹ The dwelling was constructed in 1923 and is approximately 99 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage. The property has a 3,783 square foot site and is located in Chicago, Jefferson 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 as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$290,000 as of January 7, 2022. The appraisal was prepared by Michael J. Mategrano, a certified residential real estate appraiser, to estimate the subject's market value.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal, which contains a sketch with measurements of the subject home.

Under the sales comparison approach, the appraiser selected three comparables sales located within 0.32 of a mile from the subject. The comparables have a 3,150 or a 4,375 square foot site that is improved with a 1-story home of frame or brick exterior construction ranging in size from 1,040 to 1,222 square feet of living area. The dwellings range in age from 64 to 96 years old. Each home has a basement with finished area, central air conditioning, and a 1-car or a 2-car garage. The comparables sold from March to December 2021 for prices ranging from \$242,000 to \$315,000 or from \$213.13 to \$257.77 per square foot of living area, including land. The appraiser made an adjustment to comparable #2 for its date of sale in March 2021. The appraiser also made adjustments to the comparables for differences from the subject in site size, quality of construction, room count, dwelling size, age, and other features, to arrive at adjusted sale prices ranging from \$263,250 to \$307,500. Based on this analysis, the appraiser concluded a value for the subject of \$290,000 as of January 7, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,320. The subject's assessment reflects a market value of \$323,200 or \$251.32 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.25 of a mile from the subject.² Comparable #1 is the same property as appraisal sale #1. The parcels range in size from 3,000 to 3,150 square feet of land area and are improved with 1-story or 1.5-story, class 2-03 homes of frame exterior construction ranging in size from 1,173 to 1,635 square feet of living area. The dwellings range in age from 97 to 108 years old. Each home has a basement, two of which have finished area, and a 1-car or a 2-car garage. Two homes have central air conditioning, and one home has a fireplace. The comparables sold from July 2020 to December 2021 for prices ranging from \$250,000 to \$565,000 or from \$213.13 to \$360.79 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in bathroom count and/or other amenities.

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.

² The board of review presented four comparables but only reported sales data for three comparables.

The appellant presented an appraisal and the board of review presented three comparable sales for the Board's consideration. The Board gives less weight to the appraised value conclusion, which opines a value for the subject more than one year after the assessment date. Based on the foregoing the Board finds the appraisal states a less credible and/or reliable opinion of value as of the assessment date and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to appraisal sale #3 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size or age.

The Board finds the best evidence of market value to be appraisal sale #1/board of review's comparable #1, appraisal sale #2, and the board of review's comparable #3, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features. These comparables sold for prices ranging from \$250,000 to \$365,000 or from \$213.13 to \$282.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$323,200 or \$251.32 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: June 18, 2024



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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