



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

APPELLANT: Michael Sullivan
DOCKET NO.: 21-48721.001-R-1
PARCEL NO.: 24-13-400-020-0000

The parties of record before the Property Tax Appeal Board are Michael Sullivan, the appellant, by attorney Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$8,184
IMPR.: \$12,896
TOTAL: \$21,080

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 is improved with a 1-story dwelling of frame and masonry exterior construction containing 877 square feet of living area. The home is approximately 75 years old and has an unfinished basement, one full bathroom, a fireplace and a 1-car garage. The property has a 6,547 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a Class 2-02 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 submitted evidence disclosing the subject property was purchased on October 4, 2019 for a price of \$125,000. The appellant disclosed in Section IV of the appeal petition the parties to the sale were not related, the seller was "William M. Grossmann, successor trustee of the Phyliss C. Grossmann Declaration of Trust dated 4/16/2001", the property was not advertised for sale, the

home was vacant for years and the property was sold by the owner using a contract for deed, and the sale was not due to foreclosure action. In a legal brief, the appellant's counsel asserted the transaction was an arms-length transaction indicative of the subject's fair market value, the home was vacant and unattended for years before its sale, and the home was priced to sell as the home's condition was in disrepair at the time of the transaction. In support of the appeal, the appellant provided copies of the trustee's deed and a settlement statement which did not include the distribution of any real estate commissions. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2021 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,080. The subject's assessment reflects a market value of \$210,800, or \$240.36 per square foot of living area, including land, when applying the level of assessment of 10.00% for Class 2 property 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 comparables located within the same assessment neighborhood code as the subject. Comparable #3 is a duplicate sale of the subject property. The comparables #1 and #4 will not be included in the Board's analysis as these comparables only contain equity data which is not responsive to the appellant's overvaluation argument. Comparable sale #2 has a 3,906 square-foot site improved with a class 2-02, 1-story dwelling of masonry exterior construction with 892 square feet of living area. The home is 70 years old. Features include an unfinished basement and one full bathroom. Comparable #2 sold in August 2021 for a price of \$300,000 or \$336.32 per square foot of living area, land included. Based on this evidence, 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 provided information regarding the October 2019 sale of the subject property while the board of review provided sales information on two comparables, one of which was the same sale of the subject property, for the Board's consideration. The Board has given little weight to the sale of the subject property due to the fact the appellant indicated in the residential appeal petition that the subject property was not advertised for sale, which is a key fundamental element of an arms-length transaction. The appellant provided a copy of the settlement statement which did not include the payment of any real estate commissions. Moreover, the subject's sale occurred more than 14 months prior to the January 1, 2021 assessment date.

Based on this limited record, the Board finds the best evidence of market value in the record to be board of review comparable #2 which sold more proximate in time to the assessment date and

is also similar to the subject in location, age, bathroom count, dwelling size and most features. However, this comparable has a smaller lot size and lacks a garage amenity, unlike the subject, suggesting upward adjustments would be appropriate to make it more equivalent to the subject. This comparable sold in August 2021 for a price of \$300,000 or \$336.32 per square foot of living area, land included. The subject's assessment reflects a market value of \$210,800, or \$240.36 per square foot of living area, including land, which falls considerably below the only other comparable sale provided in the record that sold more proximate in time to the January 1, 2021 assessment date. Based on the record, the Board finds the subject property is not overvalued and a reduction in the subject's assessment is not warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Sullivan, by attorney:
Mary Kate Gorman
Attorney at Law
18400 Maple Creek Drive
Suite 200
Tinley Park, IL 60477

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602