



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

APPELLANT: Frank Doladee
DOCKET NO.: 21-50261.001-R-1
PARCEL NO.: 09-36-105-096-0000

The parties of record before the Property Tax Appeal Board are Frank Doladee, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 a reduction 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: \$7,976
IMPR.: \$20,524
TOTAL: \$28,500

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 1.5-story dwelling of frame construction with 1,581 square feet of living area which is approximately 98 years old.¹ Features of the home include one full bathroom, a full unfinished basement, and a 1-car garage. The property has a 3,988 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based in part on overvaluation. In support of this argument, the appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the subject property was purchased in July 2020 for a price of \$285,000 from Federal National Mortgage

¹ Some descriptive information was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal submission.

² One-story residence, any age, with 1,000 to 1,800 square feet of living area.

Association. The appellant disclosed the parties to the transaction were not related, the property was advertised for sale through the Multiple Listing Service, the property was not sold due to a foreclosure action, and no contract for deed was utilized in the transaction. To document the sale, the appellant submitted a copy of the "Realinfo" report for the subject property confirming the sale date, sale amount, and the parties to the transaction. The instrument of transfer was Special Warranty Deed. The board of review did not present any evidence or argument challenging the arm's-length nature of the transaction or to refute any of the foregoing assertions.

The appellant also contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables excluding comparable #3 which is a duplicate of comparable #2. The comparables are located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-03 dwellings of masonry construction ranging in size from 1,072 to 1,388 square feet of living area and ranging in age from 61 to 84 years old. Each comparable has a basement finished with a recreation room, and comparable #2 also has a finished attic.³ Comparable #4 has central air conditioning, and comparables #1, #4, and #5 have a 2-car, a 1-car, and a 1.5-car garage, respectively. The comparables have improvement assessments that range from \$8,625 to \$14,296 or from \$7.21 to \$10.75 per square foot of living area. The appellant also submitted a brief along with the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$13,549 and a reduction in the total assessment to \$21,525.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,000. The subject's assessment reflects a market value of \$350,000 or \$221.38 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$27,024 or \$17.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within .25 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of class 2-03 dwellings of frame, frame and masonry, or stucco construction ranging in size from 1,530 to 1,715 square feet of living area and ranging in age from 91 to 112 years old. Each comparable features a full or partial basement, two finished with recreation room; two dwellings have central air conditioning; and each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$22,432 to \$37,100 or from \$14.15 to \$22.64 per square foot of living area. The comparables sold from October 2018 to November 2021 for prices ranging from \$350,000 to \$420,000 or from \$205.64 to \$265.49 per square foot of living area, land included.

³ Although the appellant's grid disclosed that the foundations of the comparable dwellings are "unknown" and that there are no other improvements, the property information sheets submitted by the appellant disclosed that each comparable has a full basement finished with a recreation room and comparable #2 has a finished attic.

Conclusion of Law

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July 2020 for a price of \$285,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing that the parties to the transaction were not related, the property was advertised for sale through the Multiple Listing Service, the property was not sold due to a foreclosure action, and no contract for deed was utilized in the transaction. To document the sale, the appellant submitted a copy of the "Realinfo" report for the subject property confirming the sale date, sale amount, and the parties to the transaction. The board of review did not contest any of the foregoing assertions or present any evidence to challenge the arm's-length nature of the transaction. The Board finds the purchase price of \$285,000 is below the market value of \$350,000 as reflected by the assessment. The Board further finds that the suggested comparable sales presented by the board of review do not overcome the arm's-length sale of the subject. Additionally, one board of review comparable sale occurred in 2018, a date too remote in time relative to the January 1, 2021 assessment date at issue, and the remaining comparables each have a larger garage and/or larger dwelling size or finished basement area, all features superior to the subject. Therefore, based on this record, the Board finds a reduction in the subject's assessment reflecting the recent purchase price is 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).

The parties submitted a total of eight equity comparables with varying degrees of similarity to the subject. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: _____

February 18, 2025



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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