



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

APPELLANT: Devra Sheldon
DOCKET NO.: 21-50730.001-R-1
PARCEL NO.: 13-35-216-023-0000

The parties of record before the Property Tax Appeal Board are Devra Sheldon, 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 **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: \$ 6,812
IMPR.: \$67,188
TOTAL: \$74,000

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 118-year-old, two-unit residential building of masonry construction. Features of the home include a partial basement and a two-car garage. The property has a 4,698 square foot site and is located in Jefferson Township, Cook County. The property is a class 2 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 \$740,000 as of October 7, 2019. The appraisal lists the gross building area of the subject as 2,952 square feet of living area. Appellant's appraisal also lists the building measurements and square footage calculation methodology. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$74,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,777. The subject's assessment reflects a market value of \$777,770 or \$220.08 per square foot of living area, based on the board of review's listed square footage of 3,534, including land, when applying the 2021 level of assessments 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 four suggested sales comparables. The board of review's comparable properties are all two and three-story residential buildings and range: in age from 113 to 141-years-old; in size from 3,132 to 3,783 square feet of building area; in sale date from August, 2019 to August, 2021; and in sale price from \$223.15 to \$254.47 per square foot of building area.

In written rebuttal, the appellant argued that the subject has only 2,594 square feet of living area. In support of this proposition, the appellant submitted a plat of survey, but did not provide calculation methodology or explanation as to how she reached that number.

At hearing, the appellant presented her case in chief arguing that the subject's building area is only 2594 square feet. The appellant argued that the appraisal may have been prepared for a different purpose than for appealing her property taxes and as such follows different standards for measuring square footage. The appellant did not qualify herself as an expert in appraisal theory and practice and did not cite any case law, treatise, or rule to support this proposition.

The board of review argued that irrespective of the fact that the appraiser is not present to testify as to the conclusions of value, the county has no object to lowering the subject's assessment value to \$74,000.

In rebuttal, the appellant argued for an additional reduction lower than that requested in her appeal. The appellant argued that lowering the subject's assessment to \$74,000 would be equivalent to an increase because the property's assessed value was reduced in subsequent years. The board of review argued that subsequent reductions have no bearing to the lien year at issue and the appellant failed to present additional evidence in support of a reduction lower than \$74,000.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds appellant's testimony to be evasive, inconsistent, and self-serving., The Board will not consider this new inequity argument presented at hearing because Section 1910.50(a) provides that "each appeal shall be limited to the grounds listed in the appeal petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180). The appellant's appeal petition that was filed with the Property Tax Appeal Board was clearly marked as "Recent Appraisal," which

suggests that the subject's assessment was not reflective of its fair market value. In addition, the appellant's evidence was an appraisal that addressed only the subject's market value. Therefore, the Board will only address the market value argument.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$740,000 as of the assessment date at issue. Since market value has been established the 2021 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: October 15, 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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