



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

APPELLANT: Elizabeth Feehan
DOCKET NO.: 21-51096.001-R-1
PARCEL NO.: 13-26-228-025-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Feehan, the appellant, by attorney Ciarra 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 **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: \$10,940
IMPR.: \$59,100
TOTAL: \$70,040

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 2-story dwelling of frame exterior construction with 1,970 square feet of living area. The dwelling is approximately 124 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based both on overvaluation and assessment inequity regarding the improvement. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased in March 2022 for a price of \$660,000. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property sold using a realtor and was advertised for sale with the Multiple Listing

Service, and the sale was not due to foreclosure or by contract for deed. The appellant did not submit any documentation to support the sale.

The appellant also submitted information on nine equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-05 homes of frame exterior construction ranging in size from 1,832 to 2,150 square feet of living area. The dwellings range in age from 95 to 133 years old. Eight homes each have a basement, seven of which are finished with a recreation room or an apartment; one home has central air conditioning; and seven comparables each have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$27,619 to \$37,611 or from \$13.89 to \$18.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$34,968.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,040. The subject's assessment reflects a market value of \$700,400 or \$355.53 per square foot of living area, land included, when using level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$59,100 or \$30.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-05 homes of masonry or frame exterior construction ranging in size from 1,650 to 2,150 square feet of living area. The dwellings range in age from 113 to 118 years old. Each home has a basement, three of which are finished with a recreation room, and a 2-car or a 2.5-car garage. One home has central air conditioning. The comparables have improvement assessments ranging from \$55,125 to \$73,666 or from \$30.20 to \$35.38 per square foot of living area.

The board of review noted no evidence was submitted to support the subject's recent sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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.Adm.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.Adm.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 Board finds the only unsupported evidence of market value to be the purchase of the subject property in March 2022 for a price of \$660,000 according to Section IV of the appeal petition. However, the appellant did not provide any documentation to demonstrate the transaction was an arm's length sale. Moreover, this sale occurred more than fourteen months after the assessment date at issue in this appeal. Based on this record, the Board finds no reduction in the subject's assessment for overvaluation is warranted.

The appellant 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for assessment inequity is not warranted.

The record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4, and #6 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size, foundation type, and/or garage amenity. The Board gives less weight to the appellant's comparable #1 and the board of review's comparable #4, which each have an improvement assessment that is considerably lower or higher than the other comparables in this record, indicating these properties may be outliers.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #5, #7, #8, and #9, and the board of review's comparables #1 and #3, which are more similar to the subject in dwelling size, age, location, and some features, although seven of these eight comparables lack central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, seven of these eight comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables for this feature would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$32,238 to \$65,562 or from \$17.60 to \$34.58 per square foot of living area. The subject's improvement assessment of \$59,100 or \$30.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's improvement 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: _____

January 21, 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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