



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

APPELLANT: Raymond Blaney & Janice Revocable Trust
DOCKET NO.: 21-55414.001-R-1
PARCEL NO.: 17-04-218-024-0000

The parties of record before the Property Tax Appeal Board are Raymond Blaney & Janice Revocable Trust, 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: \$61,975
IMPR.: \$133,025
TOTAL: \$195,000

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 is improved with a three-story, single-family dwelling of masonry construction. The amount of living area is disputed; the appellant's assert that it's 1,893 square feet, and the board of review contends that it's 2,952 square feet. The dwelling is 152 years old. Features include a partial basement with a formal recreation room, central air conditioning, and a fireplace. The property has a 2,479 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance. It is in an area that is sometimes referred to as the Gold Coast.

The taxpayer asserts overvaluation as the basis of this appeal. In support of this argument, they submitted four suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal," which discloses the subject's assessment of \$195,000. The subject property has an improvement assessment of \$133,025. The subject property's assessment reflects a market value of \$1,950,000, land included, or \$1,030.11 per square foot of living area if the appellant's asserted living area square footage is correct. The board of review presented seven suggested comparable properties in support of its contention that the assessment was correct.

A hearing was held before a Board administrative law judge (ALJ) on August 29, 2024. Mr. Raymond Blaney and Ms. Janice Corley, the beneficial owners, represented themselves at the hearing, and Ms. Shaina Howell represented the board of review. Ms. Corley stated that she had an updated appraisal that she wished to submit into evidence. The board of review objected to the Board considering the appraisal under a Board rule which states in relevant part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered properties." 86 Ill. Adm. Code § 1910.66(c). The ALJ agreed that the appraisal could not be considered under this rule.

Ms. Corley further testified that the subject dwelling was a two-bedroom home, not a five-bedroom home as stated in the board of review's grid sheet. The home's floor plan shows two bedrooms on the third floor and two in the basement. Ms. Corley, a licensed real estate broker, stated that the two bedrooms in the basement should not be considered in valuing the property because they had no value. She stated that a two-bedroom home in that location could not be sold to a family. Ms. Corley has been in the real estate business for 35 years and has worked in the Gold Coast since 1998.

Ms. Corley and Mr. Blaney testified that the house has 1,893 square feet of living area, as indicated by the floor plan they submitted as evidence. They believed that the property may have had four bedrooms above grade a long time ago, but a significant portion of the second floor was removed to create an atrium and an open floor plan. The family room is the only room on the second floor. They believe it is possible that the county records were never updated to reflect this change. Ms. Corley further testified that the information about the comparables on appellant's grid sheet was derived from the Multiple Listing Service.

Ms. Howell testified that the floor plan of the subject submitted by appellants did not include square footages of any closets or bathrooms, and she could not read any dimensions on the plat of survey they submitted. According to Ms. Howell, the assessment reflects a fair market value for the subject of \$1,030.11 per square foot of living area, land included, if the appellant's assertion that the home has 1,893 square feet of living area is correct. If the board of review's assertion that the home has 2,952 square feet of living area is correct, the assessment reflects a fair market value of \$660.57 per square foot of the living area for the subject.

Ms. Howell further testified that the living area square footage for the appellant's comparable one is 1,924, not 2,224, which makes the sale price \$831.60 per square foot of living area rather than \$719, land included in the sale price. She also stated that comparable one has 1,400 square feet of land, and the 1,302 square foot figure on the appellant's grid was not correct. Furthermore, appellant's comparable two has 1,400 square feet of living area rather than 2,580 square feet as stated on the appellant's grid, and the deed reflects that this property is a condominium.

According to Ms. Howell, her testimony about the alleged inaccurate information on appellant's grid was derived from information from the Cook County Assessor, and her testimony about appellant's comparable two being a condominium was derived from the deed. But the board of review did not submit the documentary evidence upon which Ms. Howell relied within the applicable deadline for submitting such evidence under the Board's rules. See 86 Ill. Adm. Code §1910.40. This Board will not consider Ms. Howell's testimony about the contents of the documentary evidence that the board of review failed to submit at all, let alone within the applicable deadline. The Board's rule governing submission of documentary evidence by the board of review would be rendered meaningless if the board of review's representatives could provide hearsay testimony about documents that had not been submitted in accordance with the rule.

In rebuttal, Ms. Corley testified about differences between the subject property and the board of review's comparables, emphasizing that all of them had more than two bedrooms, and most of them had available parking, while the subject does not. Ms. Corley also noted that one of the board of review's comparables was on Division Street, which is a far less prestigious street than State Parkway, where the subject is located, although the appellant's comparable three is also located on Division Street.

Ms. Corley sought to introduce into evidence floor plans from board of review comparables two and seven. The board of review objected on the basis that the floor plans had not been submitted within the deadline for the appellants to submit rebuttal evidence. See 86 Ill. Adm. Code §1910.66(a). The administrative law judge sustained this objection. It is not necessary for this Board to consider whether those floor plans should have been excluded because it is not relying on either of those suggested comparables in this decision.

Conclusions of Law

The taxpayers assert 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

As an initial matter, the Board finds that the evidence is inconclusive about the exact living area of the subject dwelling. Appellant asserts that the living area is 1,893 square feet, and they submitted a floor plan with room dimensions and calculations. As the board of review representative pointed out, however, the appellants have not included bathrooms and some closet space in calculating the total living area square footage. The most that can be said from the evidence is that the living area square footage is between 1,893, the figure suggested by appellants, and 2,952, the figure suggested by the board of review. This uncertainty over the

living area square footage makes it difficult, if not impossible, for this Board to evaluate the comparable properties submitted by the parties. The living area square footage does not include the basement, which contains two bedrooms. The Board finds that Ms. Corley's testimony that the basement bedrooms have no value is neither persuasive nor credible. The basement bedrooms do not have as much value as the subject's above grade bedrooms, but they do have some value, as Ms. Howell stated during her testimony.

Even if this Board assumed that the appellant's suggested living area square footage was correct, however, the appellant would not prevail. The best comparable properties would be the board of review's comparables one, three, and four and the appellant's comparable one. Those comparables are all located within a quarter mile of the subject and their dwellings have living area sizes similar to the 1,893 square foot figure advanced by appellant for the subject dwelling. Like the subject dwelling, each of these comparables is of masonry construction. The other comparables submitted by the parties all have dwellings with far more than 1,893 square feet of living area, and several are located more than a quarter mile from the subject.

The aforementioned best comparables sold between June 4, 2018, and June 3, 2021, for amounts ranging from \$1,600,000 to \$1,900,000, or between \$719.42 and \$1,079.55 per square foot of living area, land included in the sales prices. Assuming the subject dwelling's living area square footage is 1,893, its assessment reflects a market value of \$1,030.11 per square foot of living area, land included, which is within the range of the best comparable sales in the record. Under these circumstances, the appellant has failed to meet its burden of proving overvaluation by a preponderance of the evidence. Accordingly, a reduction of the 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

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

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