



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

APPELLANT: Hope Shiba
DOCKET NO.: 22-32192.001-R-1
PARCEL NO.: 09-28-123-040-0000

The parties of record before the Property Tax Appeal Board are Hope Shiba, the appellant(s); 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: \$3,500
IMPR.: \$17,500
TOTAL: \$21,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2022 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 single-family, two-story dwelling of masonry construction. As of the instant lien date the subject was approximately 78 years old. The subject has a full unfinished basement and a 1.5-car garage. The subject has a 3,689 square foot site and is in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation, and Appellant submitted information on three suggested sales comparables. They are described as brick construction. Two lack air conditioning. As of the lien date, Appellant's comparables are approximately 78 years old. Appellant's comparables range in size from 908 to 984 square feet of living area. The comparables have sites ranging in size from 3,252 to 3,425 square feet of land area. The comparables sold between August 9, 2021 and November 23, 2021 for prices ranging from \$75,875 to \$162,000 or from \$80.38 to \$178.41 per

square foot of living area, including land. Each comparable has the same neighborhood code as the subject property, and they are within half a mile of the subject.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal." The subject's assessment is \$21,000 which reflects a market value of \$210,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's assessment reflects a market value of \$209.37 per square foot of living area, including land when using 1,003 square feet of living area.

The BOR submitted twelve sales comparables in support of its final assessment. The properties are described as one- and two-story dwellings. All BOR comparables share the same neighborhood code as the subject, with eleven located within a quarter mile of the subject and one on the same block as the subject. Eleven are masonry construction; one is frame. Four have air conditioning. As of the lien date the BOR comparables range from 77 to 80 years old. The comparables range from 980 to 1,066 square feet of building area. The comparables have sites that range from 3,402 to 4,691 square feet of land area. The comparables sold between July 11, 2019 and December 27, 2022 for prices between \$218,000 and \$276,000 or \$217.29 and \$275.17 per square foot of living area, including land.

Appellant also submitted rebuttal evidence criticizing the BOR's comparables as not physically similar to the subject.

At hearing, Appellant, Hope Shiba, testified as to the characteristics of the subject. She testified that the subject was "in pretty bad shape" and that there was a leak in the basement. She then testified that the subject is not worth the assessment because of the condition and the location. Appellant did not offer further substantive testimony regarding the condition of the subject aside from mentioning the subject lacks a finished basement and a garage when questioned on cross-examination.

The BOR representative, John Lartz, testified that the BOR had offered twelve sales comparables in support of the subject's assessment. He did not describe the comparables' characteristics. He then testified that a lender loaned \$190,000 for this property. As the assessment indicates a market value of \$210,000, Mr. Lartz stated that this close figure argued that there's a high likelihood that the bank's appraiser determined that the valuation of the subject to be far higher than \$210,000. Mr. Lartz offered no documentary evidence or further argument in support of this assertion.

Conclusion of Law

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. *National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board*, 331 Ill. App. 3d 1038 (3d Dist. 2002); 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 Appellant did **not** meet this burden of proof and a reduction in the subject's assessment is **not** warranted.

As a preliminary matter, the BOR presented evidence that the subject contains 1,003 square feet of living area. Appellant's evidence claims 856 square feet. Neither party at hearing addressed the parties' discrepancy in the subject's improvement square footage. The Board finds Appellant failed to submit evidence to show that the county has listed the incorrect size. Therefore, the Board finds the subject contains 1,003 square feet of living area which reflects a market value of \$209.37 per square foot of living area.

The Board finds Appellant comparables 1, 2, and 3 and BOR comparables 1, 3, 4, 5, 6, 7, 8, 9, and 11 are most similar to the subject in location, size, style, exterior construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$75,875 to \$276,000 or from \$80.38 to \$275.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$209.37 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record the Board finds the appellant did **not** demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction in the subject's 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

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: _____

July 15, 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

Hope Shiba
390 N East River Rd
Des Plaines, IL 60062

COUNTY

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