



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

APPELLANT: Sara Chambers
DOCKET NO.: 22-40782.001-R-1 through 22-40782.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sara Chambers, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-40782.001-R-1	14-29-219-050-0000	3,580	20	\$3,600
22-40782.002-R-1	14-29-219-053-0000	32,765	11,635	\$44,400

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 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 consists of a 2,238 square foot parcel of land improved with a 64-year-old, two-story, masonry, attached, single-family dwelling containing 1,231 square feet of building area and a deeded parking space. The subject dwelling contains one and one-half baths, three bedrooms, and a full basement. The property is located in Chicago, Lakeview Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. Although the appellant checked the recent sale argument on the petition, the appellant submitted data on two sale comparables. These comparables are part of the subject's townhome complex. They sold in April 2020 and January 2021 for \$480,000 and \$430,000 with the parking spaces included. The appellant included the multiple listing service database (MLS) advertising comparable #2.

As to the deeded parking space, the appellant submitted a list of 27 sales as comparable. These sales are of indoor and covered parking spaces. They sold for prices ranging from \$7,000 to \$37,500. No sale dates were provided. The appellant also included the MLS advertising the sale of an outdoor parking space. This space sold in December 2021 for \$24,000. The petition discloses that the subject is an owner-occupied residence. The appellant submitted the county level appeal decision which disclosed an assessment for parcel ending in -050-0000 of \$4,756.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the improved parcel of \$52,000 which reflects a market value of \$520,000 or \$422.42 per square foot of building area for the dwelling using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The deeded parking space has an assessment of \$4,756 which reflects a market value of \$47,560 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted eight sales comparables for the improved parcel. These comparables are described as two-story, masonry, single-family dwellings. They range in age from 118 to 137 years and in size from 1,484 to 2,700 square feet of building area. They sold from May 2019 to December 2022 for prices ranging from \$850,000 to \$1,595,000 or from \$473.80 to \$600.40 per square foot of building area. The board of review did not submit evidence regarding the appellant's argument for the deeded parking space.

This matter was set for hearing on February 6, 2025, pursuant to notice from the Board. At hearing, the appellant, Sara Chambers, argued that the subject property is over assessed because the county has double counted the parking space and then over valued this parking space. She testified that there was a sale of a townhouse within her complex of eight townhouses that sold for \$480,000. She opined that the value of \$520,000 is appropriate for both the subject townhouse and the parking space. She opined that the sales submitted by the board of review includes sales of properties in Rogers Park or sales that included both a townhome and a parking space. She testified that there were not many sales of deeded parking spaces but that she included all deed parking spaces in Lakeview for the prior year and the highest sale was for an outdoor space was \$24,000. She argued that the subject's assessment for the townhouse which reflects a market value of \$520,000 should be for both the townhouse and the deeded parking space.

The board of review's representative, John Lartz, objected the form of the petition in that the appellant checked the wrong box and moved to have the appeal dismissed. This motion is denied. The board of review submitted three exhibits: *BOR Exhibit A*, assessor printouts referencing the subject property; *BOR Exhibit B*, county printouts referencing the appellant's townhouse comparable #1; and *BOR Exhibit C*, county printouts referencing the appellant's comparable #2. Mr. Lartz argued that the deed submitted by the appellant for her comparable #1 shows a sale for \$430,000 and that *BOR Exhibit B* shows an assessment of \$35,641 for the townhouse and an assessment of \$7,359 for the parking space for a total of \$43,000 which reflects the purchase price. He argued that the parking spaces should be assessed together with the townhouse parcels. He argued that there is no evidence to show that these parking spaces can be sold separately or independently of the townhouse. He argued that splitting the value of the parking from the townhouse would be inappropriate. He further argued that the parking space sale comparable submitted by the appellant is not similar in location to the subject.

Mr. Lartz argued that the board of review submitted eight comparables which are the townhomes within the subject's complex. He testified that these sales included parking and were not sold separately. On cross examination, Mr. Lartz testified that the county appropriately assessed both the townhouse and parking space for the appellant's comparable #1 when the county used the sale price and separated out the assessments for each parcel to equal the total sale price. He testified that the board of review did grant a reduction in the assessment for the appellant's comparable #1 from a market value of \$520,000 down to the sales price of \$430,000. He acknowledged that comparable #2 did not receive a reduction and that it was assessed higher than its sale price. He argued that the sale of this comparable in 2020 is from a previous assessment cycle. He argued that it was the assessor that made that determination of the assessment.

Ms. Chambers argued that the parking space should be included in the market value of the townhouse, and if not included, that the parking comparable submitted shows that the subject's parking space should be valued no more than \$24,000. Mr. Lartz argued that this comparable is not similar to the subject and is not an indication of the value for the subject.

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 best evidence of market value to be the appellant's two comparables. These comparables are located in the subject's townhome complex. They sold in 2020 and 2021 for \$430,000 and \$480,000. These sales also included a deeded parking space. In addition, the Board give weight to the board of review's argument that the subject, like appellant's comparable #1, should have the townhouse and parking space assessed together. As to the parking space, the Board gives weight to all the appellant's parking comparables. The Board finds the appellant's parking comparable in which an MLS was submitted has some similarity to the subject and adjustments to this comparable for pertinent factors can be made. Based on the evidence and testimony, the Board finds the appellant proved by a preponderance of the evidence that the subject was overvalued, and a reduction is 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: _____

September 16, 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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