



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

APPELLANT: Gene Fletcher
DOCKET NO.: 22-47026.001-R-1
PARCEL NO.: 20-34-323-045-0000

The parties of record before the Property Tax Appeal Board are Gene Fletcher, the appellant, by Richard Shapiro, Attorney at Law in Evanston; 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: \$5,361
IMPR.: \$12,139
TOTAL: \$17,500

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 multi-level dwelling of brick exterior construction with a 500 square foot main floor and a 500 square foot upper floor or a combined total above ground living area of 1,000 square feet.¹ The dwelling was built in 1959 and is approximately 63 years old. Features of the home include a 500 square foot finished lower level/basement, a partially finished sub-basement, two full bathrooms and a fireplace. The property has an approximately 5,400 square foot site and is located in Chicago, Hyde Park Township, Cook County. The

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the appellant's appraisal which contains a schematic diagram of the improvements with measurements, as well as interior and exterior photographs of the improvements. The interior photographs depict the subject dwelling with a fireplace in the living room and two full bathrooms, one on the main floor and one in the lower level. The Board finds the board of review did not provide a property record card of the subject a property record card as required by Property Tax Appeal Board procedural rule Sec. 1910.40(a)

subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.²

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 \$155,000 as of October 19, 2020. The appraisal was prepared by Steven B. Leibfried, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the appraisal was to estimate fair market value as of October 19, 2020, for a refinance transaction. The appraiser identified the client as Guaranteed Rate and stated no additional intended users are identified by the appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used five comparables sales and two listings described as split-level, Georgian or raised ranch style dwellings that have a 1-story, a 1.5-story or a 2-story design. The dwellings range in size from 992 to 1,304 square feet of living area and are located from .09 to .60 of a mile of the subject property. The comparables range in age from 19 to 37 years old. The comparables each feature a basement with finished area and either 1 or 1½ above grade bathrooms. Six comparables have an additional below grade bathroom, six comparables have central air conditioning and five comparables each have a 2-car garage. Comparables #1 through #5 sold from November 2019 to August 2020 for prices ranging from \$149,000 to \$193,500 or from \$114.26 to \$195.06 per square foot of living area, including land. Comparables #6 and #7 are listed for \$169,900 and \$170,000 or \$135.92 and \$157.41 per square foot of living area, including land, respectively. The appraiser adjusted comparables #1 through #4 for sale or financing concessions and comparables #6 and #7 for date of sale. The appraiser also applied adjustments to the comparables for differences when compared to the subject in site size, condition, room count, gross living area, basement finish and other features to arrive at adjusted sale prices ranging from \$141,580 to \$170,500. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$155,000 as of October 19, 2020.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$15,500 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,000. The subject's assessment reflects a market value of \$210,000 or \$210.00 per square foot of living area, including land, when using 1,000 square feet of living area and applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment of the subject property, the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property and have sites that range in size from 3,750 to 5,985 square feet of land area. The comparables are improved with 1-story dwellings of masonry exterior construction ranging in size from 1,032 to 1,196 square feet of living area. The dwellings are

² The subject's property classification was provided by the board of review and unrefuted by the appellant.

from 60 to 63 years old. The comparables each have a basement, three of which have finished area. Each comparable has one full bathroom, two comparables each have an additional half bathroom, three comparables each have central air conditioning, one comparable has a fireplace and three comparables each have either a 2-car or a 2.5-car garage. The comparables sold from October 2020 to November 2022 for prices ranging from \$145,000 to \$203,500 or from \$133.78 to \$184.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The record contains an appraisal submitted by the appellant and four comparable sales submitted by the board of review to support their respective positions before the Property Tax Appeal Board.

The Board finds the appraisal submitted by the appellant is somewhat dated with an effective date of October 19, 2020, with reference to the assessment date at issue of January 1, 2022, which detracts from the weight that can be given the conclusion of value contained in the report. The Board finds the sales in the report did not occur as proximate in time to the assessment date at issue than did the sales provided by the board of review. Nevertheless, the sales in the appraisal occurred from November 2019 to August 2020 for prices ranging from \$149,000 to \$193,500 or from \$114.26 to \$195.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,000 or \$210.00 per square foot of living area, including land, which falls above the range of the unadjusted sales prices of the appellant's appraisal comparable sales.

The board of review provided four comparables that sold more proximate in time to the assessment date than the sales in the appellant's appraisal. Additionally, the comparables have the same assessment neighborhood as the subject and are located approximately ¼ of a mile from the subject property. The comparables are similar to the subject dwelling in size and age. These four comparables sold from October 2020 to November 2022 for prices ranging from \$145,000 to \$203,500 or from \$133.78 to \$184.33 per square foot of living area, including land. The subject's assessment reflecting a market value of \$210,000 or \$210.00 per square foot of living area, including land, is greater than the overall best sales in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive.

Based on this record, the Board finds a reduction in the subject's assessment is warranted based on overvaluation.

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: August 19, 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

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