



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

APPELLANT: Frances Williams
DOCKET NO.: 22-47086.001-R-1
PARCEL NO.: 20-24-325-041-0000

The parties of record before the Property Tax Appeal Board are Frances Williams, 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 **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: \$1,416
IMPR.: \$3,583
TOTAL: \$4,999

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 two-story dwelling of masonry exterior construction with a 1,044 square feet of living area.¹ The dwelling was built in 1953 and is approximately 69 years old. Features of the home include a full basement and 1½ bathrooms. The property has an approximately 738 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-95 property, an individually owned townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.²

¹ The parties differ as to the description of the subject's site size and dwelling. The Board finds the best description of the subject is found in the appellant's appraisal which provides dimensions of the subject site and contains a schematic diagram of the improvements with measurements, as well as interior and exterior photographs of the improvements. The Board finds the board of review did not provide a property record card of the subject property as required by Property Tax Appeal Board procedural rule Sec. 1910.40(a)

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

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 \$35,000 as of February 1, 2022.³ The appraisal was prepared by Johnny Bolton, 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 of the subject property for a mortgage finance transaction. The appraiser identified the client as Lone Funder, LLC. The appraiser described the subject dwelling to be a shell at the present time with no functioning components and is currently not livable. The appraiser concluded the subject dwelling has a condition rating of C6 indicating the improvements are in need of substantial repairs and rehabilitation, including many or most major components.

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 chose six comparables sales that are located from .07 of a mile to 1.82 miles from the subject property. The comparables are described as two-story townhomes that range in size from 888 to 1,239 square feet of living area. The dwellings are from 55 to 75 years old. Comparables #1, #2 and #3 have condition ratings of C6, whereas comparables #4, #5 and #6 have condition ratings of C4, C3 and C2, respectively.⁴ Three comparables each have an unfinished basement. Each comparable has 1 or 1½ bathrooms, two comparables have central air conditioning, two comparables each have a fireplace and one comparable has a two-car garage. The properties sold from April 2021 to January 2022 for prices ranging from \$17,500 to \$190,000 or from \$18.31 to \$153.35 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in bathroom count, gross living area, fireplace count and garage amenity to arrive at adjusted sale prices ranging from \$17,500 to \$183,100. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$35,000.

In the supplemental addendum, the appraiser stated the subject is a shell and is expected to go through a full renovation. Based upon the sales comparison approach, the as is opinion of value is estimated to be \$35,000. "The after repair value is estimated to be \$183,000. The after repair value is based on the hypothetical assumption that the subject will be completed in a workmanlike manner and can impact value. 2-12-2022"

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$3,500 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the total

³ The effective date of the appraisal was obtained from the cover page of the report, the appellant's appraiser did not provide an effective date in the reconciliation section of the report.

⁴ According to the condition ratings definitions addendum included in the appraisal report a C2 rating is used for an older property that has been recently completely renovated; a C3 rating is used when the improvements are well maintained and feature limited physical depreciation due to normal wear and tear; a C4 rating indicates the improvements feature some minor deferred maintenance and physical depreciation due to wear and tear; and C6 is used when the improvements are in need of substantial repairs and rehabilitation, including many or most major components.

assessment for the subject of \$4,999. The subject's assessment reflects a market value of \$49,990 or \$47.88 per square foot of living area, including land, when using 1,044 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, one of which is located along the same street as the subject property. The comparables have sites that range in size from 874 to 2,802 square feet of land area. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 984 to 1,184 square feet of living area. The dwellings are from 52 to 57 years old. One comparable has a concrete slab foundation and three comparables each have a full unfinished basement. Each comparable has 1 or 1½ bathrooms and one comparable has central air conditioning. The board of review described the subject and each comparable to be in average condition. The comparables sold from October 2021 to December 2022 for prices ranging from \$85,000 to \$146,500 or from \$71.79 to \$146.50 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds it problematic that the appellant's appraiser chose comparables #4, #5 and #6 which have superior condition ratings, when compared to the subject. Furthermore, the appraiser did not make adjustments to these three comparables for this difference, nor did the appraiser adjust comparables #4 and #5 for central air conditioning, not a feature of the subject. Lastly, the appraiser chose comparable #1 which is located more than a mile away and again made no adjustment for location without explanation. These factors undermine the credibility of the appellant's appraiser's conclusion of value. However, the Board will analyze the raw sales data contained in this report.

The Board has given reduced weight to the four comparables submitted by the board of review which are in average condition, when compared to the subject dwelling that is described by the appellant's appraiser to be a shell at the present time with no functioning components and is currently not livable and is further supported by the interior photographs found in the appraisal report.

The Board finds the best evidence of market value to be the appellant's appraisal comparables #2 and #3, which are overall most similar to the subject in location, dwelling size, design, age, condition and some features. These two comparables sold in April and June 2021 for prices of \$41,822 and \$70,000 or for \$42.68 and \$78.83 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$49,990 or \$47.88 per square foot of living area, including land, which is bracketed by the two best sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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

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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