



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

APPELLANT: Charlie Murphy
DOCKET NO.: 22-54524.001-R-1
PARCEL NO.: 19-07-406-013-0000

The parties of record before the Property Tax Appeal Board are Charlie Murphy, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. in Chicago; 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: \$6,718
IMPR.: \$18,281
TOTAL: \$24,999

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 1.5-story dwelling¹ of masonry exterior construction with 1,310 square feet of living area. The dwelling is approximately 71 years old and features a basement with finished area. The property has a 5,375 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on nine comparables located within the same assessment neighborhood code as the subject and

¹ The board of review reported the subject is a 1.5-story home and the appellant reported the subject is a 1.5-story home in the appellant's brief despite reporting the subject is a 1-story home in the grid analysis. The Board finds the subject is a 1.5-story home.

within 0.8 of a mile from the subject. The comparables are improved with 1-story, class 2-03 homes that are reported to range in size from 3,875 to 5,640 square feet of living area. The comparables have varying degrees of similarity to the subject in age, site size, and features and have improvement assessments ranging from \$17,950 to \$21,438 or from \$3.18 to \$5.37 per square foot of living area. Four comparables sold from May to November 2019 for prices ranging from \$227,000 to \$236,000 or from \$40.54 to \$43.81 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,999. The subject's assessment reflects a market value of \$249,990 or \$190.83 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$18,281 or \$13.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject, three of which are 0.25 of a mile from the subject. The parcels range in size from 4,788 to 8,125 square feet of land area and are improved with 1.5-story, class 2-03 homes of masonry exterior construction ranging in size from 1,001 to 1,542 square feet of living area. The dwellings range in age from 68 to 80 years old. Each home has a basement, three of which have finished area, and a 1-car or a 2-car garage. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$15,844 to \$22,015 or from \$14.15 to \$19.73 per square foot of living area and sold from January 2021 to January 2022 for prices ranging from \$318,000 to \$385,000 or from \$207.52 to \$374.51 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 in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for assessment inequity is not warranted.

The record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design and reported dwelling size. The Board also gives less weight to the board of review's comparables #1 and #2, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4, which are more similar to the subject in design, dwelling size, age, location, and some

features, although these comparables have a garage and one comparable has central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$18,438 and \$22,015 or \$14.15 and \$14.28 per square foot of living area, respectively. The subject's improvement assessment of \$18,281 or \$13.95 falls below the two best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequity assessed and a reduction in the subject's assessment for assessment inequity is not justified.

The appellant also 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 for overvaluation is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design and reported dwelling size. Moreover, these comparables sold less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the board of review's comparables #1 and #2, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which sold proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, and some features, although these comparables have a garage and one comparable has central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$320,000 and \$380,000 or \$207.52 and \$291.63 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$249,990 or \$190.83 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation 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

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

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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