FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charlie Murphy
DOCKET NO.: 22-54527.001-R-1
PARCEL NO.: 19-19-108-044-0000

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:	$4,725
IMPR.:	$17,997
TOTAL:	$22,722

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-story dwelling of masonry exterior construcition with 984 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a basement with finished area[1] and a 2-car garage. The property has a 3,780 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-02 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 within 0.58 of a mile from the subject. The comparables are improved with 1-story, class 2-02

[1] The Board finds the only evidence of basement finish is found in the board of review's evidence where the appellant left Section III of the petition blank regarding basement finish and reported "1" in the grid analysis.

homes of masonry exterior construction ranging in size from 900 to 984 square feet of living area. The dwellings range in age from 58 to 65 years old. Seven home have a basement and two homes have a slab foundation. Six homes have central air conditioning. Each comparable has from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from $13,219 to $20,991 or from $14.69 to $21.33 per square foot of living area. Four comparables have sites ranging from 3,300 to 3,600 square feet of land area and sold from August 2019 to October 2022 for prices ranging from $175,000 to $215,000 or from $177.85 to $223.96 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 $22,722. The subject's assessment reflects a market value of $227,220 or $230.91 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 $17,997 or $18.29 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 and 0.25 of a mile from the subject. The comparables have sites ranging in size from 3,240 to 3,750 square feet of land area that are improved with 1-story, class 2-02 homes of masonry or frame and masonry exterior construction with 984 square feet of living area. The homes are 60 or 61 years old. Each home has a basement, two of which have finished area, and a 1.5-car or a 2-car garage. Three homes have central air conditioning. The comparables have improvement assessments ranging from $17,312 to $19,762 or from $17.59 to $20.08 per square foot of living area and sold from November 2020 to February 2022 for prices ranging from $275,000 to $299,000 or from $279.47 to $303.86 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 taxpayer 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 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 #2 and #9, due to substantial differences from the subject in foundation type.

The Board finds the best evidence of assessment equity to be the remaining comparables , which are identical or similar to the subject in dwelling size, age, and location, but have varying degrees of similarity to the subject in features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from $13,219 to $20,991 or from $14.69 to $21.33 per square foot of living area. The subject's improvement assessment of $17,997 or $18.29 is falls within the range established by best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board find the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment for assessment inequity is warranted.

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 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 #6, #8, and #9 and the board of review's comparable #4 which sold less proximate in time to the assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #7 and the board of review's comparables #1, #2, and #3, which sold proximate in time to the assessment date and are identical or similar to the subject in dwelling size, age, location, and site size, but have varying degrees of similarity to the subject in features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from $175,000 to $280,000 or from $177.85 to $284.55 per square foot of living area, including land. The subject's assessment reflects a market value of $227,220 or $230.91 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 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 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:

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Charlie Murphy, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

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