



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

APPELLANT: Ken Cozette
DOCKET NO.: 23-21016.001-R-1
PARCEL NO.: 16-07-208-009-0000

The parties of record before the Property Tax Appeal Board are Ken Cozette, the appellant; 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: \$13,944
IMPR.: \$80,056
TOTAL: \$94,000

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 2023 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 9,960 square foot parcel of land improved with two improvements. Improvement #1 is an approximately 106-year-old, two-story, single-family dwelling of masonry construction with 3,041 square feet of living area¹. Features of the home include a full unfinished basement, central air conditioning, and two fireplaces. Improvement #2 is identified as a class 2-05 property. The property is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal that estimated that the subject property had a market value of

¹ The board of review lists the living area square footage as 3,116. This Board, however relies on the appraisal data showing 3,041 sq ft of living area based on the physical inspection, plat of survey, floor plan measurements, and dimension sheet provided in the appraisal.

\$940,000 as of January 1, 2023. The appraisal used the sales comparison approach. The appraiser relied on five suggested sales comparables of dwellings within 0.52-miles of the subject property for amounts ranging from \$839,500 to \$1,200,000, or between \$236.15 and \$339.57 per square foot of living area, land included in the sale prices. The appraiser adjusted the sales prices to account for differences between the comparables and the subject. After applying the adjustments, the appraiser determined that the subject's market value was \$940,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,212. The subject property's assessment reflects a market value of \$1,122,120, land included, or \$277.27 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables for improvement #1. All were improved with a two-story, single-family dwelling with a full basement, central air conditioning and garage space. The improvements ranged in age from 87 to 122 years; in size between 3,910 and 4,417 square feet of living area. The comparables sold between June 2021 to September 2023 for amounts ranging from \$950,000 to \$1,399,000 or \$242.97 to \$324.22 per square foot.

While the board of review did not submit separate comparables for improvement #2, it did submit in its "Board of Review Notes on Appeal" information that improvement #1 and improvement #2 have a combined living area square footage of 4,047. Additionally, it noted that improvement #1 is classified as a class 2-06 property while improvement #2 is classified as a class 2-05 property.

In written rebuttal, the appellant stated the focus of this appeal is the value placed on the 931 square foot coach house located above their garage. They argued that the value of this living space should not be viewed as having equal or comparable value to the main house. They contend the board of review's method of combining the living area square footage and treating them equally is erroneous. Additionally, they argued the dissimilarities between the subject property and the board of review's comparables.

The matter was set for a hearing before an Administrative Law Judge on June 9, 2025. The appellant represented himself, and the board of review was represented by one of its analysts.

The appellant called appraiser, Michael Grimes, as a witness. Grimes testified that he is a Certified General Real Estate Appraiser in Illinois, and he has been appraising property for ad valorem tax purposes since 1986. Grimes was admitted as an expert witness with stipulations as to his background, education and experience. He inspected the property and completed his appraisal report on June 22, 2023.

Grimes used the sales comparison approach in his appraisal. Grimes utilized data from five sales comparables. In reaching an appraised value of \$940,000, Grimes testified that there aren't that many properties with coach houses that have sold recently. Grimes utilized two comparables that contained coach houses, while the remaining three comparables were single improvement properties. He did not put a value on the coach house as a separate entity, but rather looked at

the value of the property as a whole. Grimes testified it was necessary to make adjustments to reflect the additional value or contributory value of the coach house, which he determined to be \$25,000.

On cross-examination, Grimes was questioned regarding the living area square footage as there was a slight discrepancy between the appraisal amount of 3,041 and the board of review's data of 3,116.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach and relied upon recent sales of five suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, taking into account such factors as gross living area, design/features, lot size, amenities, (specifically existence of a coach house) and location, and the appraiser determined that the subject's market value was \$940,000 as of January 1, 2023.

In contrast, the board of review's evidence consists of unadjusted raw data, concerning comparable properties that have dissimilar living area square footage, amenities and locations than the subject property. Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment 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: _____

August 19, 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

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