



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

APPELLANT: Philip Murphy
DOCKET NO.: 23-28945.001-R-1
PARCEL NO.: 14-28-105-061-0000

The parties of record before the Property Tax Appeal Board are Philip Murphy, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 **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: \$11,370
IMPR.: \$42,630
TOTAL: \$54,000

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 an owner-occupied two-story townhouse-style dwelling of masonry exterior construction with approximately 1,900 square feet of living area. The dwelling is approximately 70 years old with a reported effective age of 40 years according to the appraiser. Features of the home include a full basement, that is 50% finished, 2½ bathrooms, central air conditioning, a fireplace, a balcony and a patio.¹ The property has an approximately 1,895 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Additional descriptive details of the subject have been drawn from the appellant's appraisal which were not addressed by the board of review.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 21-37106.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$54,000 based on the evidence submitted by the parties.

In the instant appeal for tax year 2023, the appellant submitted identical market value information consisting of a copy of the appraisal which is outlined in Docket Number 21-37106. The subject property's appraised value conclusion based upon use of comparable sales after adjustments was \$540,000 as of the valuation date of January 1, 2021. Based on this evidence, the appellant requested a reduced total assessment of \$54,000 at the Ordinance level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,000. For tax year 2023, this assessment reflects a market value of \$630,000 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-10 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which are located in the same neighborhood code as the subject. The comparable parcels range in size from 960 to 1,804 square feet of land area and are each improved with a class 2-10 two-story dwelling of masonry exterior construction. The dwellings range in age from 63 to 112 years old and range in size from 1,320 to 1,800 square feet of living area. Each comparable has a full basement, two with finished area and 1½ to 2½ bathrooms. Three comparables have central air conditioning and three dwellings each have a fireplace. The comparables sold from August 2021 to July 2022 for prices ranging from \$645,000 to \$695,000 or from \$386.11 to \$488.64 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued there are prior year appeals pending for this owner-occupied property which reduced assessment, if granted, should be carried forward through the triennial assessment cycle. The appellant also provided documentation in support of the contention that the subject property has not been sold recently.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), this provision of the Property Tax Code is controlling in that the prior year's 2021 assessment should be carried forward to the 2023 tax year subject only to equalization. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal in a prior tax year under Docket Number 21-37106.001-R-1 where the Board issued a decision in the 2021 appeal lowering the assessment of the subject property to \$54,000 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner-occupied dwelling. The Board takes notice that the 2021 tax year and the 2023 tax years are within the same general assessment period in Lake View Township. The record contains no evidence indicating the subject property sold in an arm's length transaction and the 2021 decision of the Property Tax Appeal Board has not yet been reversed or modified upon review. As a final point the board of review reported that no equalization factor was applied to the subject's assessment in 2023. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect a prior year decision of the Property Tax Appeal Board.

As reduced in accordance with Section 16-185 of the Property Tax Code, the subject's total assessment is \$54,000. Based on the foregoing analysis, the Board finds a reduction the subject's total assessment is warranted in accordance with Section 16-185.

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: _____

February 18, 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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