FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mary Lynn Kuffel
DOCKET NO.: 23-29738.001-R-1
PARCEL NO.: 09-24-325-021-0000

The parties of record before the Property Tax Appeal Board are Mary Lynn Kuffel, the appellant(s); 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:	$7,370
IMPR.:	$19,678
TOTAL:	$27,048

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 6,700 square foot parcel of land improved with a 45-year-old, two-story, masonry, single-family dwelling containing 1,127 square feet of building area. Features of the home include a full, unfinished basement and a two-car garage. The property is located in Niles, Maine Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted data on 14 equity comparables and three sales comparables. The appellant included black and white photographs of the subject and a letter asserting that the subject would not in good condition and would not sell for as much as the other properties.

The sales comparables are described as one or one and one-half story, masonry or frame and masonry, single-family dwellings located within .5 miles of the subject. Features of these home include air conditioning, a partial or full basement with one property unknown, a fireplace for one property, and, for two properties, a one or two-car garage. They range in age from 70 to 81 years and size from 963 to 1,435 square feet of building area. They sold from January to November 2023 for prices ranging from $245,000 to $271,000 or from $180.14 to $264.80 per square foot of building area.

In support of the equity argument, the appellant submitted 14 comparables. These comparables are described as one and one-half or two-story, masonry, single-family dwellings located within .7 miles of the subject. Features of the homes vary with some unknown. They range: in age from 70 to 94 years; in size from 1,226 to 2,565 square feet of building area; and in improvement assessment from $12.36 to $16.50 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of $28,918 with an improvement assessment of $21,548 or $19.12 per square foot of building area. The total assessment reflects a market value of $289,180 or $256.59 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four sales and four equity comparables. The sales comparables are described as two-story, masonry, single-family dwellings located within a quarter mile of the subject with three located on the subject's Sidwell block. Features of the homes include a partial or full unfinished basement, a one or two-car garage for three properties, and, for one property, air conditioning. They range in age from 76 to 81 years and in size from 1,250 to 1,852 square feet of building area. They sold from June 2020 to November 2022 for prices ranging from $211.94 to $240.00 per square foot of building area.

The equity comparables are described as two-story, masonry, single-family dwellings located within a quarter mile of the subject with one located on the subject's Sidwell block. Features of the homes include a partial or full unfinished basement, a two to three-car garage, and, for one property, a fireplace and air conditioning. They range: in age from 71 to 81 years; in size from 1,191 to 1,456 square feet of building area; and in improvement assessment from $18.77 to $23.85 per square foot of building area.

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 best evidence of market value to be the board of review's comparables. The Board finds these comparables most similar in design to the subject as all are two-story dwellings. These comparables sold from June 2020 to November 2022 for prices ranging from

$211.94 to $240.00 per square foot of building area. In comparison, the subject's assessment reflects a market value of $256.59 per square foot of building area which is above the range of these comparables. Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject was overvalued, and a reduction is justified. The Board further finds that the subject is equitably assessed.

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: March 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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