



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

APPELLANT: Richard Strale
DOCKET NO.: 23-34071.001-R-1
PARCEL NO.: 28-09-401-048-0000

The parties of record before the Property Tax Appeal Board are Richard Strale, 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: \$3,797
IMPR.: \$28,545
TOTAL: \$32,342

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 8,439 square foot parcel of land improved with a 24-year-old, two-story, frame and masonry, single-family dwelling containing 2,595 square feet of building area. Features of the home include a full, unfinished basement, air conditioning, a fireplace, and a two-car garage. The property is located in Midlothian, Bremen 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 three comparables. These comparables are described as two-story, frame and masonry, single-family dwellings located within 1.8 miles of the subject. Features of these home include a partial unfinished basement, a fireplace, a two-car garage, and, for two properties, air conditioning. They range in age from 26 to 45 years and size from 2,545 to 2,773 square feet of building area. They sold from April 2020 to March 2022

for prices ranging from \$314,900 to \$316,000 or from \$113.60 to \$123.73 per square foot of building area.

In support of the equity argument, the appellant submitted five comparables. These comparables are described as two-story, frame and masonry, single-family dwellings located within a quarter mile of the subject. Features of the homes include a two-car garage, a partial or full unfinished basement, a fireplace, and air conditioning. They range: in age from 22 to 36 years; in size from 2,657 to 3,507 square feet of building area; and in improvement assessment from \$8.80 to \$11.30 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$34,626 with an improvement assessment of \$30,829 or \$11.88 per square foot of building area. The total assessment reflects a market value of \$346,260 or \$133.43 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 three comparables with sales information on one. These comparables are described as two-story, frame and masonry, single-family dwellings located within a quarter mile of the subject. Features of the homes include a two-car garage, a partial or full unfinished basement, and, for two properties, a fireplace and air conditioning. They range: in age from 24 to 31 years; in size from 2,261 to 2,357 square feet of building area; and in improvement assessment from \$13.49 to \$14.11 per square foot of building area. Comparable #1 sold in July 2022 for \$384,079 or \$162.95 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 appellant's comparables and the board of review's comparable #1. The Board finds these comparables sold in relevant time to the lien date and are similar in size, construction, age, and amenities. These comparables sold from April 2020 to July 2022 for prices ranging from \$113.60 to \$162.95 per square foot of building area. In comparison, the subject's assessment reflects a market value of \$133.43 per square foot of building area which is within the range of these comparables. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction is not justified.

The taxpayer also contends 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 best evidence of assessment equity to be the appellant's comparables #6, #7, and #8. These comparables had improvement assessments ranging of \$8.80 to \$11.00 per square feet of building area. These comparables are receiving the most weight because they are the closest in size. In comparison the subject's improvement assessment of \$11.88 per square foot of building is above the range of the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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APPELLANT

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