FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	George Crouse, Jr.
DOCKET NO.:	24-36303.001-R-1
PARCEL NO.:	20-22-307-039-0000

The parties of record before the Property Tax Appeal Board are George Crouse, Jr., 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:	$1,547
IMPR.:	$0
TOTAL:	$1,547

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 is an unimproved lot with an area of 4,125 square feet. It is located in Chicago, Hyde Park Township, Cook County. The subject is a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as a ground for the appeal. In support of this argument, the appellant submitted information about recent sales of three suggested comparable properties, all of which are vacant lots. These suggested comparables were sold between June 2024 and January 2025 for amounts ranging from $13,000 to $15,000, or between $3.27 and $3.76 per square foot of land. Based on this evidence, the appellant seeks to have the subject's assessed value reduced to $1,400. The appellant also raises assessment inequity as a ground for the appeal, but he submitted no equity comparables or other evidence tending to support that claim and has therefore failed to meet the applicable burden of establishing assessment inequity by clear and convincing evidence. See 86 Ill. Adm. Code §1910.63(e).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $5,154. This assessment reflects a value for the subject property of $51,540, or $12.50 per square foot of land, under the Cook County ordinance establishing a 10% level of assessment for vacant land. In support of its contention of the correct assessment, the board of review submitted assessment information about four suggested comparable properties, but it did not include any information about sales of these comparables.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. 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 that the appellant met this burden of proof.

This Board finds that the best evidence of the subject property's value is the appellant's suggested comparables one through three. Two of these comparables are within two blocks of the subject, and the other is within 1.25 miles of it, and the comparables are similar in size to the subject lot. These comparables were sold between June 2024 and January 2025 for amounts ranging from $3.27 per square foot to $3.76 per square foot. In contrast, the board of review's evidence consisted of assessment information about its four comparables but no sales information or other information tending to show that their assessments were based upon accurate determinations of their fair market values.

This Board finds from the evidence that the subject's fair market value as of January 1, 2024, was $3.75 per square foot, or $15,469. In support of this conclusion, this Board notes that one of the appellant's comparables was sold for $3.75 per square foot, and one of his other comparables was sold for $3.76 per square foot. The subject's assessment reflects a value for the subject property of $51,540, or $12.50 per square foot of land, under the Cook County ordinance establishing a 10% level of assessment for vacant land. Accordingly, the appellant has met the applicable burden of showing overvaluation by a preponderance of the evidence, and an assessment reduction to $1,547 is warranted based on the Cook County ordinance establishing a 10% level of assessment for vacant land.

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:

<u>C E R T I F I C A T I O N</u>

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 21, 2026

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 <u>PETITION AND EVIDENCE</u> 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

George Crouse, Jr.
801 E. 87th Pl.
Unit 3E
Chicago, IL 60619

COUNTY

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