



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

APPELLANT: Liza McElroy
DOCKET NO.: 20-27634.001-R-1
PARCEL NO.: 14-07-110-011-0000

The parties of record before the Property Tax Appeal Board are Liza McElroy, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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 **No Change** 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: \$15,750
IMPR.: \$27,906
TOTAL: \$43,656

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 2020 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 1.5-story dwelling of frame exterior construction with 1,331 square feet of living area. The dwelling is 108 years old. Features of the home include an unfinished basement and a 2-car garage.¹ The property has a 3,750 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same neighborhood

¹ The Residential Appeal petition disclosed in Section III that the home lacks central air conditioning but in Section V reported the dwelling has central air conditioning. The board of review reported the subject lacks central air conditioning which was not refuted by the appellant. Thus, the Board finds that the subject dwelling lacks central air conditioning feature.

code as the subject. The comparables have sites of 3,125 or 3,750 square feet of land area. The comparables are improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,419 to 1,570 square feet of living area. The dwellings are either 107 or 115 years old. Each comparable has an unfinished basement and central air conditioning. One comparable has 2.5-car garage. The comparables sold from August 2018 to December 2019 for prices ranging from \$385,000 to \$439,900 or from \$253.12 to \$310.01 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$36,994. The requested assessment reflects a market value of \$369,940 or \$277.94 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant submitted a copy of the Cook County Board of Review final decision disclosing the subject has a total assessment of \$43,656.² The subject's assessment reflects a market value of \$436,560 or \$327.99 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal. In support of the correct assessment the board of review submitted equity data on three comparables, one of which included sales data. The Board will not examine comparables #1 and #2 any further since only equity data was provided for these comparables, which is not responsive to the appellant's overvaluation argument. Comparable #3 has a 3,750 square foot site that is located in the same neighborhood code, block and street as the subject. The comparable is improved with a class 2-03, 1.5-story dwelling of frame exterior construction with 1,345 square feet of living area. The dwelling is 108 years old, has an unfinished basement, and a 1.5-car garage. This property sold in August 2019 for a price of \$700,000 or \$520.45 per square foot of living area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of four comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #2 due to differences in their dwelling size and/or lack of a garage when compared to the subject.

² The Board of Review's Notes on Appeal reports a total assessment of \$47,974 for the subject property which differs from the Final Decision. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision.

The Board finds the best evidence of the subject's market value in this record to be the appellant's comparable sale #3 and the board of review's comparable sale #3. These two comparable sales are relatively similar to the subject in dwelling size, age, foundation type, and some features. Additionally, the board of review comparable #3 is located on the same block and street as the subject property. These two comparables sold in August 2018 and August 2019 for prices of \$439,900 and \$700,000 or \$310.01 and \$520.45 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$436,560 or \$327.99 per square foot of living area, land included, which falls below the two best comparable sales in the record on an overall market value basis but is bracketed by the comparables on a per square foot basis. After considering adjustments to the two best comparables in this record for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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:

September 19, 2023



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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