



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

APPELLANT: Jeff Parkhill  
DOCKET NO.: 10-35900.001-R-1  
PARCEL NO.: 17-07-211-015-0000

The parties of record before the Property Tax Appeal Board are Jeff Parkhill, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$10,118  
IMPR.: \$60,238  
TOTAL: \$70,356**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2010 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 parcel under appeal is improved with two dwellings. Dwelling #1 is a three-story dwelling of frame construction with 3,324 square feet of living area. This dwelling is 131 years old and features a full unfinished basement. Dwelling #2 is a two-story dwelling of frame construction with 1,653 square feet

of living area. This dwelling is also 131 years old and features a partial unfinished basement.<sup>1</sup> The property has a 2,976 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables regarding dwelling #1.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,356. Dwelling #1 has an improvement assessment of \$45,046 or \$13.55 per square foot of living area. Dwelling #2 has an improvement assessment of \$15,192 or \$9.19 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables, four for each of the two dwellings.

Under rebuttal, the appellant submitted a brief critiquing the board of review's submission. The brief also acknowledged that the subject property is improved with two dwellings and submitted an amended equity grid for Dwelling #1. The appellant also amended the assessment request.

### **Conclusion of Law**

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

As an initial matter, the Board finds the differences reported by the parties regarding the subject's characteristics will not impact the Board's decision in this appeal. In addition, the Board finds the appellant's request to amend the appeal in

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<sup>1</sup> The parties differ as to dwelling #1's story height, whether the dwelling has finished basement area and whether the subject property has a garage.

<sup>2</sup> The appellant's grid combined the assessments of both dwellings.

rebuttal is denied. The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision of the board of review and the proposed assessment request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995).

The parties submitted seven equity comparables regarding dwelling #1. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar slab foundations, when compared to the subject's full basement foundation. Likewise, the Board gave less weight to the board of review's comparable #4, due to its dissimilar crawl-space foundation, when compared to the subject. The Board finds the remaining comparables had varying degrees of similarity when compared to dwelling #1. The comparables had improvement assessments that ranged from \$10.95 to \$15.43 per square foot of living area. Dwelling #1's improvement assessment of \$13.55 per square foot of living area falls within the range established by the best comparables in this record. The board of review submitted four equity comparables regarding dwelling #2. The comparables had improvement assessments that ranged from \$16.99 to \$22.10 per square foot of living area. Dwelling #2's improvement assessment of \$9.19 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

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Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: January 22, 2016

*A. Proctor*

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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 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 the subsequent year 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.

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.