



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

APPELLANT: Kimberly Hack
DOCKET NO.: 14-20996.001-R-1
PARCEL NO.: 05-20-311-013-0000

The parties of record before the Property Tax Appeal Board are Kimberly Hack, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 29,569
IMPR: \$ 98,323
TOTAL: \$127,892

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 2014 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 a 73 year-old, two-story dwelling of frame and masonry construction containing 3,595 square feet of living area. Features of the home include a full finished basement, air conditioning, four fireplaces and a two-car garage. The property has a 25,713 square foot site and is

located in New Trier Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

Although the appellant denoted her appeal was based on comparables sales, the evidence she submitted and the argument she made at hearing contended assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven suggested equity comparables, without sales data. These comparables ranged from 3,535 to 5,736 square feet of living area, or from \$25.60 to \$27.54 per square foot of living area. The appellant disclosed these comparables ranged from across the street to two blocks in proximity to the subject. The appellant also disclosed various key property characteristics of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,416. The subject property has an improvement assessment of \$112,847, or \$31.39 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables with sales data on each. These comparables ranged from 3,374 to 4,290 square feet of living area, or from \$31.73 to \$40.73 per square foot of living area.

In rebuttal, the appellant argued that the board of review's comparables were dissimilar to the subject in various key property characteristics: they not in the same neighborhood as the subject since they were as much as two miles in proximity from the subject; they were in a different elementary school area than the subject; they did not suffer the same flooding history as the subject and did not require flood insurance; they had superior improvement features than the subject; one of them was located one block from the beach whereas the subject was more than two miles farther away from the lakefront.

At hearing, the appellant reiterated the argument she made in her rebuttal brief. She testified that the subject suffers periodic flooding only on a corner of the subject's site, although the other properties in her neighborhood experienced flooding in 2003, 2005 and 2008. The appellant averred that this flooding has diminished the market value of properties in her neighborhood. The appellant did not submit any documentary evidence in support of this argument. She testified that all of her comparables were selected from the same neighborhood as the subject's, but that the board of review's comparables were not

in the subject's neighborhood. The board of review representative testified that the four comparables submitted by the board of review were most similar to the subject in living area size.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Among the pertinent issues before the Board in an argument based on assessment inequity is whether "the subject property is not accurately assessed when its assessment is compared to the assessments of other, similar properties **in its neighborhood...**" [emphasis added] 86 Ill.Admin.Code §1910.65(a)(1). The appellant offered documentary evidence, briefs and testimony that the seven comparables she submitted were in the same neighborhood as the subject. Conversely, the appellant presented evidence and testimony that the four comparables submitted by the board of review were in a different neighborhood than the subject because, most significantly, they were too distant in proximity and were in a different elementary school area.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, #5 and #6. These comparables had improvement assessments that ranged from \$25.60 to \$27.37 per square foot of living area. The subject's improvement assessment of \$31.39 per square foot of living area falls above the range established by 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 holds that a reduction in the subject's assessment 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.

Chairman



Member

Member



Member

Acting Member



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: December 18, 2015



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.