



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

APPELLANT: Brett Stanwyck
DOCKET NO.: 14-26108.001-R-1
PARCEL NO.: 22-33-403-005-0000

The parties of record before the Property Tax Appeal Board are Brett Stanwyck, the appellant(s), 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 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: \$14,276
IMPR.: \$46,766
TOTAL: \$61,042

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 37 year-old, one-story dwelling of masonry construction containing 2,883 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 190,356 square foot site and is located in Lemont Township, Cook County. The property is a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. The appellant requested a total assessment reduction to \$46,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,042. The board of review also submitted a brief disclosing a

Homestead Improvement Exemption (hereinafter, "Exemption") pursuant to Section 15-180 of the Property Tax Code (35 ILCS 200/15-180) and Class 2-88 of the Ordinance was applied to the subject in 2011. This Exemption allowed the owner to exempt up to \$75,000 of market value from the subject's Class 2-88 improvement for at least four years. Appended to the brief was a document from the Cook County Assessor commonly known as a "face sheet" that disclosed the market value of the subject's Class 2-88 Exemption Improvement was \$186,302 for 2014. According to the board of review's calculations, \$75,000 of exempt market value was subtracted from the \$186,302 Class 2-88 improvement market value, for a remaining \$111,302 of Class 2-88 Exemption Improvement market value. When assessed at the 10.00% level of assessment for Class 2 property under the Ordinance for 2014, the resulting improvement assessment Exemption was \$11,130. By subtracting that Exemption amount from the assessment reflecting the Class 2-04 and Class 2-88 improvements of \$46,766, the resulting pre-2-88 Exemption Improvement assessment was \$35,636, or \$12.36 per square foot of living area. The board of review argued that to accept the appellant's statement of the subject's improvements and assessment, the appellant would still receive the Class 2-88 Exemption benefit but without disclosing enhancements to the living area size or other property characteristics. In further support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

In rebuttal, the appellant disagreed with the board of review's Class 2-88 Exemption argument and argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

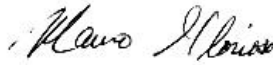
Conclusion of Law

The appellant 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.

The Board finds the appellant did not disclose information about the Class 2-88 Exemption enhancements to the living area size or other property characteristics. The Board also finds that the appellant disclosed an improvement assessment reflecting both the Class 2-04 and Class 2-88 Exemption market values, for an improvement assessment of \$46,766. The appellant cannot have the benefit of both the pre-Class 2-88 property characteristics and the improvement assessment reflecting the 2-88 enhancements. Therefore, Board finds the best evidence of assessment equity to be the appellant's comparables, and the board of review's comparables #3 and #4. These comparables had improvement assessments that ranged from \$9.64 to \$13.20 per square foot of living area. The subject's pre-2-88 Exemption improvement assessment of \$12.36 per square foot of living area falls within the range established by the best 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 holds that 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.



Chairman



Member



Member



Acting 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: _____

April 21, 2017



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.