



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

APPELLANT: Sheila Lentine
DOCKET NO.: 14-26569.001-R-1
PARCEL NO.: 03-33-123-038-0000

The parties of record before the Property Tax Appeal Board are Sheila Lentine, the appellant, by attorney John S. Xydakis of the Law Offices of John S. Xydakis 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: \$3,712
IMPR.: \$16,520
TOTAL: \$20,232

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 consists of a one-story dwelling of masonry construction with 1,061 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a full unfinished basement and a two-car garage. The property has an 8,736 square foot site and is located in Arlington Heights, Wheeling 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 assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The comparable dwellings are from 56 to 61 years old and contain from 1,144 to 1,235 square feet of living area. The comparables have improvement assessments ranging from \$12,895 to \$14,098 or from \$11.27 to \$11.85 per square foot of living area. The appellant also submitted a map showing the location of the subject property and the comparable properties. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment to \$12,032 or \$11.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$20,232 was disclosed. The subject property has an improvement assessment of \$16,520 or \$15.57 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties that were described as being located on the same block as the subject property. The dwellings are either 57 or 58 years old and contain from 1,008 to 1,279 square feet of living area. These properties have improvement assessments ranging from \$16,129 to \$23,894 or from \$15.76 to \$19.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

Both parties presented assessment data on a total of eight suggested comparables. The Board finds the subject and all of the comparables submitted were one-story masonry dwellings with basements that were also very similar in age. However, based upon the appellant's own evidence, the Board finds the appellant's comparables were not located near the subject property and they received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables were located in the same tax block as the subject. Moreover, comparable #1 was most similar to the subject in living area. The board of review comparables had improvement assessments that ranged from \$15.76 to \$19.10 per square foot of living area. The subject's improvement assessment of \$15.57 per square foot of living area falls below 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 a reduction in the subject's assessment is not justified.

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.