



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

APPELLANT: Hickory Rowhome Association
DOCKET NO.: 14-26911.001-R-1 through 14-26911.011-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hickory Rowhome Association, the appellant(s), by attorney Jennifer Truong, of McCracken, McCracken & Behrens, P.C. 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-26911.001-R-1	03-29-403-037-0000	603	41,600	\$42,203
14-26911.002-R-1	03-29-403-038-0000	571	41,200	\$41,771
14-26911.003-R-1	03-29-403-039-0000	593	40,800	\$41,393
14-26911.004-R-1	03-29-403-040-0000	577	41,200	\$41,777
14-26911.005-R-1	03-29-403-041-0000	604	41,600	\$42,204
14-26911.006-R-1	03-29-403-042-0000	566	41,200	\$41,766
14-26911.007-R-1	03-29-403-043-0000	589	41,200	\$41,789
14-26911.008-R-1	03-29-403-044-0000	595	40,800	\$41,395
14-26911.009-R-1	03-29-403-045-0000	585	41,200	\$41,785
14-26911.010-R-1	03-29-403-046-0000	578	41,200	\$41,778
14-26911.011-R-1	03-29-403-047-0000	584	41,200	\$41,784

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 properties consist of eleven residential dwellings otherwise known as the Hickory Rowhomes. The appellant, Hickory Rowhomes Homeowners Association, filed its appeal based on lack of assessment uniformity for each of the eleven parcels. The subject properties are

located in Arlington Heights, Wheeling Township, Cook County. The property is class 2 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 the identical four equity comparables for each of the eleven subject homes. The comparables ranged in improvement assessment per square foot from \$17.83 to \$20.37.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$532,885. The subject property has an improvement assessment of \$526,440. Each individual dwelling ranged in improvement assessment per square foot from \$22.99 to \$23.48. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for each subject dwelling as follows:

PIN -037: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -038: The board submitted four equity comparables, three of which were part of the subject property under appeal. The fourth comparable was located in Glenview in Northfield township.

PIN -039: The board submitted four equity comparables, all of which were located in Glenview in Northfield township.

PIN -040: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -041: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -042: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -043: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -044: The board submitted four equity comparables, all of which were located in Glenview in Northfield township.

PIN -045: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -046: The board submitted four equity comparables, each of which were part of the subject property under appeal.

PIN -047: The board submitted four equity comparables, three of which were part of the subject property under appeal. The fourth comparable was located in Glenview in Northfield township.

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

The Board finds the best evidence of assessment equity to be comparables #1 through #4 submitted by the appellant. These comparables were most similar to the subject in age, design and location, and had improvement assessments that ranged from \$17.83 to \$20.37 per square foot of living area. The subject dwellings' improvement assessments, ranging from \$22.99 to \$23.48 per square foot of living area, fall 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 subjects' improvements were inequitably assessed and a reduction is 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.