



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

APPELLANT: Jennifer & Paul Evans  
DOCKET NO.: 14-28190.001-R-1  
PARCEL NO.: 03-28-105-013-0000

The parties of record before the Property Tax Appeal Board are Jennifer & Paul Evans, 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 **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:** \$13,162  
**IMPR.:** \$52,697  
**TOTAL:** \$65,859

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one year-old, two-story dwelling of frame construction. The parties differed as to the size of the living area and the size of the garage. Features of the home include a full unfinished basement, central air conditioning and a fireplace. The property has a 30,971 square foot site and is located in Wheeling Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. The appellants submitted a brief arguing that the subject dwelling contained 4,700 square feet of living area and that an occupancy factor of 75.30% should be applied to the dwelling because it was newly constructed and not completed until April 2014. In support of these assertions, the appellants attached to their brief: 1) a color photograph of the subject dwelling; 2) an affidavit of Jennifer Evans, one of the appellants herein, attesting that the dwelling contained 4,700 square feet of living area and

a three-car garage; 3) an affidavit of Gary Lira, the architect who designed the dwelling, attesting that the dwelling contained 4,700 square feet of living area; 4) an illegible sketch disclosing the elevations and measurements of the dwelling; 5) a print-out of property characteristics of the subject dwelling with information attributed to the Cook County Assessor's database which disclosed the subject had a 75.30% occupancy factor in 2014.

In support of the equity argument, the appellants submitted information on three suggested equity comparables with the notation that the dwelling had a 75.30% occupancy factor adjusted improvement assessment of \$16.52 per square foot of living area, when based on a dwelling size of 4,700 square feet of living area. The appellants requested a total assessment reduction to \$65,859.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,623. The board of review's Assessment Equity Grid Analysis disclosed the subject contained 5,079 square feet of living area without further information. According to the board of review's evidence, the subject property has an improvement assessment of \$58,461, or \$11.51 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.

In rebuttal, the appellants reiterated their argument that the subject contained 4,700 square feet of living area and that an occupancy factor of 75.30% should be applied to the dwelling's assessment for 2014. The appellants reaffirmed their 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the evidence establishes the subject contained 4,700 square feet of living area and a three-car garage for the 2014 tax lien year. The evidence also establishes that a 75.30% occupancy factor should have been applied to the improvement assessment for 2014 reported by the board of review, thereby adjusting the improvement assessment to \$16.51 per square feet of living area. The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments that ranged from \$14.73 to \$15.01 per square foot of living area. The subject's improvement assessment of \$16.51 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



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.