



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

APPELLANT: Elmer Van Drunen
DOCKET NO.: 14-29431.001-R-1
PARCEL NO.: 29-27-103-010-0000

The parties of record before the Property Tax Appeal Board are Elmer Van Drunen, 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 **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: \$4,331
IMPR.: \$3,267
TOTAL: \$7,598

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 1.5-story dwelling of frame exterior construction with 1,396 square feet of living area. The dwelling is approximately 85 years old. Features of the home include a full unfinished basement, central air conditioning and a 2.5-car garage. The property has a 11,551 square foot site and is located in South Holland, Thornton 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. The subject's land assessment was not contested. In support of this argument, the appellant submitted information on four equity comparables. The comparables were improved with one, one-story dwelling and three, 1.5-story dwellings of frame exterior construction. The dwellings are from 63 to 96 years old. Three comparables have a basement and one comparable has central air conditioning.

Photographs of the comparables indicate comparables #1 and #3 may have a one-car attached or detached garage. The dwellings range in size from 1,092 to 1,586 square feet of living area and have improvement assessments ranging from \$2,948 to \$3,695 or from \$2.04 to \$2.70 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$3,267 or \$2.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,917. The subject property has an improvement assessment of \$6,586 or \$4.72 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located .25 of a mile from the subject property. The comparables were improved with one-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,289 to 1,433 square feet of living area. The dwellings are from 50 to 56 years old. Each comparable has a full basement with two comparables having finished areas, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a two-car garage. The comparables have improvement assessments that ranged from \$7,366 to \$8,399 or from \$5.14 to \$6.40 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 based on its considerably newer age and lack of a basement when compared to the subject's older age and full unfinished basement. The Board gave less weight to the appellant's comparable #1 along with the board of review's comparables based on their one-story design and/or considerably newer age when compared to the subject's 1.5-story design and older age. The Board recognizes the appellant's comparable #4, despite differences in age, was most similar to the subject in design, exterior construction, size and features.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4. These comparables were most similar to the subject in location, design, exterior construction, dwelling size and features. These comparables had improvement assessments of either \$2,948 or \$3,695 or \$2.33 or \$2.70 per square foot of living area. The subject's improvement assessment of \$6,586 or \$4.72 per square foot of living area is above the best comparables contained 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 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Elmer Van Drunen, by attorney:
John S. Xydakis
Law Offices of John S. Xydakis
30 North Michigan Avenue
Suite 402
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602