



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

APPELLANT: Orlando Coryell  
DOCKET NO.: 14-34956.001-R-1 through 14-34956.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Orlando Coryell, the appellant; 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
14-34956.001-R-1	18-04-303-023-0000	3,451	39,412	\$42,863
14-34956.002-R-1	18-04-303-003-0000	1,479	0	\$1,479

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story dwelling of frame construction with 2,156 square feet of living area. The dwelling was constructed in 1922. Features of the home include a partial basement that is unfinished, central air conditioning, a fireplace and a two-car garage. The property has a 4,760 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables that were located from .1 to .6 of a mile from the subject property. The comparables were similar two-story dwellings of frame construction containing from 1,980 to 3,927 square feet of living area. The homes ranged in age from 80 to 134 years old and had other features with varying degrees of similarity to the subject. These

comparables had improvement assessments that ranged from \$35,782 to \$65,268 or from \$16.62 to \$18.08 per square foot of living area.

The appellant also argued that the subject suffers from economic depreciation due airport noise and physical depreciation due to a 2013 earthquake. The appellant's evidence included copies of photographs revealing cracks in the basement floor and a limited structural inspection of the subject property. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,412.

The board of review submitted its "Board of Review Notes on Appeal". The subject property has a total assessment of \$56,094. The subject property has an improvement assessment of \$51,164 or \$23.73 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 that were located from .25 of a mile from the subject property. The comparables were similar two-story dwellings of frame construction containing from 1,693 to 1,891 square feet of living area. The homes ranged in age from 85 to 121 years old and had other features with varying degrees of similarity to the subject. These comparables had improvement assessments that ranged from \$42,429 to \$46,546 or from \$24.61 to \$25.06 per square foot of living area.

The appellant submitted rebuttal critiquing the board of review's submission.

### **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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review's comparable #1. These comparables were most similar to the subject in location, age, size and features. These comparables had improvement assessments of \$35,782 and \$42,429 or \$18.07 and \$25.06 per square foot of living area. The subject's improvement assessment of \$51,164 or \$23.73 per square foot of living area falls above the improvement assessments of the best comparables in this record on a total improvement assessment basis and slightly below the highest per square foot improvement assessment. After making adjustments to the best comparables in the record for differences when compared to the subject, such as size, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is justified. The Board gave less weight to the parties' remaining comparables due to their significantly larger size and/or older ages, when compared to the subject.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: November 20, 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

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