



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

APPELLANT: Douglas Winter  
DOCKET NO.: 15-22846.001 -R-1  
PARCEL NO.: 28-26-105-032-0000

The parties of record before the Property Tax Appeal Board are Douglas Winter, 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:** \$1,485  
**IMPR.:** \$6,941  
**TOTAL:** \$8,426

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 2015 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 and one-half story dwelling of masonry construction. The dwelling is approximately 54 years old and has 1,482 square feet of living area. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 6,600-square foot site and is located in Country Club Hills, Bremen 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 three equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with one or one and one-half story dwellings of frame or frame and masonry construction. The dwellings are from 53 to 61 years old and contain from 1,201 to 1,539 square feet of living area. Comparable

#1 is the only dwelling with a basement, and comparable #3 has central air conditioning and a fireplace. Information regarding garages was not provided on the appellant's grid analysis. The appellant reported that these comparables had improvement assessments ranging from \$609 to \$948 or from \$0.40 to \$0.79 per square foot of living area. The appellant did not provide any documentation or explanation (e.g., prorated assessments) for these unusually low improvement assessments. The appellant also submitted a map showing the location of the subject property and the comparable properties. Comparables #1 and #2 were located near the subject, and comparable #3 is located over one mile from the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$682 or \$0.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's 2015 final assessment of \$8,426 was disclosed. The subject property has an improvement assessment of \$6,941 or \$4.68 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood and classification codes as the subject. Comparables #1 and #2 are located on the same block as the subject, and comparables #3 and #4 were described as being located a quarter-mile from the subject property. The comparables are improved with one and one-half story dwellings of masonry construction. The dwellings are either 51 or 54 years old and contain from 1,537 to 1,612 square feet of living area. Comparable #3 has a concrete slab foundation, and the other three comparables have unfinished basements, either full or partial. Comparables #1 through #3 have central air conditioning, and comparable #3 has a two-car garage. These properties have 2015 improvement assessments ranging from \$7,567 to \$8,240 or from \$4.92 to \$5.33 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.

The parties presented assessment data on a total of seven suggested comparables. The Board finds the appellant presented information on three comparables with improvement assessments that ranged from \$0.40 to \$0.79 per square foot of living area. Because they are so low, these assessments appear to be suspect. The Board gave the appellant's comparables less weight due to the lack of information regarding their assessments. The Board finds the best evidence of assessment equity to be board of review comparable #3. The Board finds this comparable was very similar to the subject in location, design, exterior construction, age, living area and was most similar to the subject in features such as a concrete slab foundation, central air conditioning and a two-car garage. As further support, the Board finds board of review comparables #1, #2 and #4, despite differing from the subject in foundation, were also very similar to the subject in

location, design, exterior construction, age and living area. The Board finds the board of review comparables had 2015 improvement assessments that ranged from \$4.92 to \$5.33 per square foot of living area. The subject's 2015 improvement assessment of \$4.68 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.

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: July 17, 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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