



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

APPELLANT: Elizabeth Kirby  
DOCKET NO.: 15-22864.001 -R-1  
PARCEL NO.: 28-04-119-011-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Kirby, 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:** \$4,017  
**IMPR.:** \$19,813  
**TOTAL:** \$23,830

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-story dwelling of frame and masonry construction. The dwelling is approximately nine years old and has 2,692 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning and a two-car garage. The property has a 10,714-square foot site and is located in Crestwood, Bremen Township, Cook County. The subject is classified as a class 2-04 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-story dwellings of frame or frame and masonry construction. The dwellings are from nine to sixty years old and contain from 2,123 to 2,737 square feet of living area. Comparable #1 is the

only one with a basement. Each comparable has central air conditioning, and two have fireplaces. Information regarding garages was not provided on the appellant's grid analysis. The comparables have improvement assessments ranging from \$2,355 to \$10,010 or from \$0.86 to \$4.29 per square foot of living area. The appellant also submitted a map which revealed that comparables #2 and #3 were located over one-half mile from the subject property. The location of comparable #1 was not shown on the map. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$11,468 or \$4.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$23,830 was disclosed. The subject property has an improvement assessment of \$19,813 or \$7.36 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. Board of review comparable #1 is the same property as the appellant's comparable #1; however, the board of review reported a different improvement assessment for this property. The board of review comparables have the same neighborhood and classification codes as the subject, and two were described as being located one-quarter mile from the subject property. The comparables are improved with one or one and one-half story dwellings of masonry or frame and masonry construction. The dwellings are from nine to twenty-six years old and contain from 2,113 to 2,737 square feet of living area. Three comparables have full unfinished basements, and one comparable has a crawl-space foundation. Each comparable has central air conditioning; three comparables have a fireplace; and each comparable has a garage, ranging from two-car to four-car. These properties have improvement assessments ranging from \$18,922 to \$23,550 or from \$8.40 to \$8.96 per square foot of living area. The board of review disclosed comparable #1 had an improvement assessment of \$23,550 or \$8.60 per square foot of living area, land included. 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 six comparable properties. The Board finds the appellant's comparable #1 is the same property as board of review comparable #1. However, the parties reported different improvement assessments for this property. The board of review reported this property had an improvement assessment of \$23,550 or \$8.60 per square foot of living area. The appellant listed the property had an improvement assessment of \$2,355 or \$0.86 per square foot of living area. The Board finds the appellant's information regarding this property to be either an outlier or a mistake. The Board finds the board of review's information regarding this property to be more credible, because it is more in line with the improvement assessments for the other comparables submitted for this appeal. For the purposes of this appeal,

the Board finds the property listed as comparable #1 by both parties has an improvement assessment of \$23,550 or \$8.60 per square foot of living area.

The Board finds the appellant's comparables #2 and #3 differed significantly from the subject in age and foundation and board of review comparable #4 had a crawl-space foundation that was dissimilar from the subject's partial unfinished basement. As a result, the appellant's comparables #2 and #3 and board of review comparable #4 received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review's comparables #1 through #3. The Board finds these comparables were more similar to the subject in foundation and were generally similar in other characteristics as well. Moreover, comparables #1 and #3 were most similar to the subject in age. Board of review comparables #1 through #3 had improvement assessments that ranged from \$8.40 to \$8.76 per square foot of living area. The subject's improvement assessment of \$7.36 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

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