



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

APPELLANT: William Thoms
DOCKET NO.: 15-30193.001-R-1 through 15-30193.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Thoms, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-30193.001-R-1	15-32-401-004-0000	8,845	44,072	\$52,917
15-30193.002-R-1	15-32-401-005-0000	8,482	4,896	\$13,378

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 two-story, single-family dwelling of frame and masonry construction. The dwelling was constructed in 1935. The property has a 12,200 square foot site and is located in La Grange Park, Proviso Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The appellant also contends that the subject contains 3,162 square feet of living. In support, the appellant submitted a 2016 Cook County Assessor's property search printout stating that the subject contains 3,162 square feet. The appellant requested the subject's improvement assessment be reduced to \$49,629.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,917. The board of review's evidence confirms that subject contains 4,020 square feet of living area. The subject has a total improvement assessment of \$44,072 or \$52,917 per square foot of living area based on the subject containing 4,020 square feet of living area. In support of the assessment, the board of review submitted three equity comparables.

In rebuttal, the appellant's attorney states the Cook County Assessor's in 2016 reduced the subject's size and the board of review's evidence supports a reduction in the subject's assessment.

At hearing, the appellant's attorney stated that the subject contains 3,162 square feet of living area per the 2016 Cook County Assessor's printout. The appellant stated that the evidence does not include an affidavit of no new improvements, survey, and/or a sketch outlining the subject's size in the year 2015. The appellant requested that a 2015 affidavit from the taxpayer and the subject's property record card be submitted into evidence. The board of review analyst objected due hearsay, new evidence, and the affidavit not being completed by a third party. The objection was sustained regarding the affidavit and the appellant withdrew the record card. The board of review analyst testified that the evidence includes the wrong assessment per square foot. The correct assessment per square foot of the subject is \$12.18.

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 Board finds that the subject contains 4,020 square feet of living area. The evidence did not include any measurements of the subject in 2015, the appeal's tax lien year. No survey, building sketch, or affidavit of no new improvements were submitted to substantiate the 2016 subject's change in size. Therefore, the Board finds that the subject's improvement assessment is \$12.18 per the board of review's evidence.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are similar in classification, age, and location. These comparables had improvement assessments that ranged from \$10.22 to \$13.27 per square foot of living area. The subject's improvement assessment of \$12.18 per square foot of living area falls within 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: November 19, 2019



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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