



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

APPELLANT: Donna & Richard Halpin Trust
DOCKET NO.: 15-31087.001-R-1
PARCEL NO.: 03-04-105-010-0000

The parties of record before the Property Tax Appeal Board are Donna & Richard Halpin Trust, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$5,140
IMPR.: \$12,439
TOTAL: \$17,579

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 is improved with a one-story dwelling of frame construction with 1,008 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 12,096 square foot site and is located in Buffalo Grove, Wheeling 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 assigned neighborhood and classification codes as the subject. Comparable #3 is located on the same tax block as the subject, and comparables #1 and #2 are located two and three blocks from the subject, respectively. The comparables are improved with one-story dwellings of frame construction. The dwellings are from 48 to 55 years old. Each comparable has central air

conditioning and a garage. One comparable has a full unfinished basement, and two comparables have crawl-space foundations. One comparable has a fireplace. The appellant's grid analysis indicates the dwellings range in size from 1,373 to 1,608 square feet of living area, and their improvement assessments range from \$14,018 to \$16,627 or from \$9.74 to \$10.34 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$10,181 or \$10.10 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 \$17,579 was disclosed. The subject property has an improvement assessment of \$12,439 or \$12.34 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same assigned neighborhood and classification codes as the subject. The comparables are located on the same block or tax block as the subject property. The comparables are improved with one-story dwellings of frame construction. The dwellings are 55 or 56 years old. One comparable has a full unfinished basement, and three have partial basements, one of which is finished. Each comparable has a garage, and one comparable has central air conditioning. Each dwelling has 1,008 square feet of living area and their improvement assessments range from \$14,049 to \$16,550 or from \$13.94 to \$16.42 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's comparables had significantly more living area than the subject. This explains why these comparables had higher improvement assessments than the subject but were lower than the subject on a square foot basis. As a result, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparable #2 also received reduced weight due to differences in central air conditioning and basement finished area. The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. The Board finds these comparables lacked central air conditioning like the subject and were very similar to the subject in location, design, exterior construction age, living area and features like unfinished basements. These comparables had improvement assessments that ranged from \$-13.94 to \$16.42 per square foot of living area. The subject's improvement assessment of \$12.34 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: _____

May 15, 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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