



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

APPELLANT: Ellen Horween
DOCKET NO.: 16-24575.001-R-1
PARCEL NO.: 14-16-302-009-0000

The parties of record before the Property Tax Appeal Board are Ellen Horween, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

LAND: \$23,980
IMPR.: \$78,760
TOTAL: \$102,740

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 2016 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 2-story dwelling of masonry exterior construction with 2,750 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 1-car garage. The property has a 5,450 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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 four equity comparables with the same classification code as the subject property. Three of the comparables have different neighborhood codes than the subject property. The comparables are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction that range in age from

65 to 70 years old. The comparables have central air conditioning and one or five fireplaces. Three of the homes have partial or full basements, two of which have finished areas. Three of the comparables have 1-car or 2-car garages. The dwellings range in size from 2,523 to 3,133 square feet of living area and have improvement assessments ranging from \$69,591 to \$77,073 or from \$24.60 to \$28.64 per square foot of living area. The appellant requested the improvement assessment be reduced to \$74,332 or \$27.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,566. The subject property has an improvement assessment of \$94,586 or \$34.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same neighborhood code as the subject property. The homes have different classification codes than the subject property. The comparables were described as being located .25 of a mile from the subject property. The comparables are improved with 3-story dwellings of masonry exterior construction that are 7 or 27 years old. The comparables have central air conditioning, one or three fireplaces and 2-car garages. Two of the homes have full unfinished basements. The dwellings contain 2,396 or 3,000 square feet of living area and have improvement assessments ranging from \$85,773 to \$109,203 or from \$35.80 to \$36.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission noting the sales presented have dissimilar designs and newer ages than the subject property. Counsel also requested that the Board take judicial note that "there are very few properties within the subject's neighborhood that are two-story single family homes that are close in age and in size."

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 parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #3 due to their distant location and dissimilar foundation when compared to the subject property. Less weight was also given to the board of review's comparables due to their dissimilar design and ages when compared to the subject property. The Board finds the appellant's comparable #4 is more similar when compared to the subject in location, age, dwelling size, design and most features. This comparable has an improvement assessment of \$74,122 or \$28.64 per square foot of living area. The subject's improvement assessment of \$94,586 or \$34.39 per square foot of living area falls above the best comparable contained in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: September 17, 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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