



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

APPELLANT: Teresa Garvin
DOCKET NO.: 16-25114.001-R-1
PARCEL NO.: 02-14-402-024-0000

The parties of record before the Property Tax Appeal Board are Teresa Garvin, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$4,140
IMPR.: \$37,438
TOTAL: \$41,578

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 one-story mixed-use building of frame and masonry construction with 2,323 square feet of building area. The building is approximately 66 years old. Features include a partial unfinished basement, central air conditioning and a four-car garage. The property has a 12,740 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-12 mixed-use property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story and two-story mixed-use buildings of frame or masonry exterior construction ranging in size from 1,994 to 2,684 square feet of building area. The comparables range from 62 or 66 years

old. One comparable has a partial unfinished basement and two comparables have concrete slab foundations. One comparable has a two-car garage. The comparables have improvement assessments ranging from \$23,004 to \$34,849 or from \$11.50 to \$12.98 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$28,736 or \$12.37 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,578. The subject property has an improvement assessment of \$37,438 or \$16.12 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story and two-story mixed-use buildings of frame, masonry, or frame or masonry exterior construction ranging in size from 1,994 to 2,366 square feet of building area. The comparables range in age from 28 to 63 years old. One comparable has a partial unfinished basement and two comparables have concrete slab foundations. The comparables have improvement assessments ranging from \$23,004 to \$26,550 or from \$11.22 to \$12.63 per square foot of building area. Based on this evidence, the board of review requested the assessment be confirmed.

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 submitted information on six suggested equity comparables for the Board's consideration. The Board finds that all of the comparables submitted by the parties differed substantially from the subject in age, design, exterior construction and/or features. The board of review shared two comparables with the appellant. Although none of the comparables were particularly similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$23,004 to \$34,849 or from \$11.22 to \$12.98 per square foot of building area. The subject's improvement assessment of \$37,438 or \$16.12 per square foot of building area is above the range established by these comparables. However, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject property is superior to the comparables due to its central air conditioning, four-car garage and/or features. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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: October 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Teresa Garvin, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602