



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

APPELLANT: Mike Demonbreun
DOCKET NO.: 16-27628.001-R-1
PARCEL NO.: 18-35-308-008-0000

The parties of record before the Property Tax Appeal Board are Mike Demonbreun, the appellant; 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: \$7,276
IMPR.: \$4,763
TOTAL: \$12,039

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 59-year old, one-story, single-family dwelling of frame construction with 1,312 square feet of living area. Features of the home include: a full basement, one full bath, central air conditioning, and a two-car garage. The property has a 20,790 square foot site and is located in Lyons Township, Cook County. The subject is classified as a class 2-78, residential 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 located within a one-mile radius from the subject. They are improved with a one-story, single-family dwelling of frame exterior construction. The improvements ranged: in age from 65 to 73 years; in size from

1,318 to 1,631 square feet of living area; and in improvement assessment from \$2.55 to \$3.98 per square foot. Amenities range from: one to two baths, a partial or full basement, and a one and one-half car to three-car garage. The appellant's grid analysis reflects a total assessment of \$14,754 and an improvement assessment of \$7,478 or \$5.170 per square foot, even though the copy of the board of review's decision submitted in these pleadings indicates a total assessment of \$12,039 for the subject.

At hearing, the appellant testified regarding the location of the subject as well as his comparables, while submitting a copy of the subject's Sidwell map identified for the record as Appellant's Hearing Exhibit #1, which was admitted into evidence without any objection. He also stated his longevity in this neighborhood which aided in his choice of comparable properties as well as his using the assessor's website for data. In addition, he stated that he has no dispute as to the subject's land assessment.

Under cross examination, the board of review's representative explained how the appellant had incorrectly used a higher improvement assessment and further explained the board of review's reduced assessment after a hearing at the board of review. In response, the appellant asked why his improvement assessment is not exactly the same as that of his mother's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,039. The subject property has an improvement assessment of \$4,763 or \$3.63 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which are located either on the same block as the subject or within a two-block radius of the subject. They are improved with a one-story, single-family dwelling of frame construction. The improvements ranged: in age from 59 to 65 years; in size from 1,028 to 1,507 square feet of living area; and in improvement assessment from \$5.66 to \$10.36 per square foot. Amenities include: a full basement, one or two baths, and from a two-car to a two and one-half car garage.

At hearing, the board of review's representative reviewed and summarized the board's evidence.

In follow up, the appellant asserted that some neighbors across the street contain a \$3.50 per square foot land assessment, while some homeowner's pay a \$1.00 per square foot.

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). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel

Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). 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 the best evidence of improvement assessment equity to be *the appellant's comparables #1 and #3 as well as the board of review's comparables #2 and #4*. These comparables had improvement assessments that ranged from \$2.55 to \$10.21 per square foot of living area. The subject's corrected improvement assessment of \$3.63 per square foot of living area falls at the lower end of the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, improvement age, size and/or amenities.

Further, the Board finds that the appellant asserted, at times, a dispute in land assessment. Reviewing the data submitted by the appellant, the Board finds that the subject property as well as the parties' comparables all contain land assessments at \$3.50 per square foot of land. Therefore, there is no evidence in the record to support the appellant's assertion on this point.

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: 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

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