



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

APPELLANT: Lyle Archer
DOCKET NO.: 16-29692.001-R-1
PARCEL NO.: 03-28-105-016-0000

The parties of record before the Property Tax Appeal Board are Lyle Archer, the appellant, by attorney Charles J. Masters of Charles J. Masters, Ltd., 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: \$11,869
IMPR.: \$45,909
TOTAL: \$57,778

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 dwelling of frame and masonry exterior construction that is 34 years old. The dwelling contains 3,250 square feet of living area and is situated on an 23,739-square foot site. Features include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The subject is a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Wheeling Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity argument, the appellant submitted four, Class 2-04 assessment comparables with varying degrees of similarity when compared to the subject. However, the appellant failed to disclose the dwelling size for comparables #2 through #4. The comparables have improvement assessments ranging from \$22,740 to \$43,033

or from \$10.40 to \$12.85 per square foot of living area.¹ Based on the final decision issued by the board of review of \$57,778, the appellant reported the subject property has an improvement assessment of \$45,909 or \$14.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The taxpayer argued assessment inequity as the basis to 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.

The Board finds the only evidence of uniformity of assessments are the four assessment comparables submitted by the appellant. These comparables had varying degrees of similarity when compared to the subject but are all considerably older in age and have fewer features than the subject. The comparables have improvement assessments ranging from \$22,740 to \$43,033 or from \$10.40 to \$12.85 per square foot of living area. The subject property has an improvement assessment of \$45,909 or \$14.13 per square foot of living area, which falls above the range established by the only assessment comparables contained in the record. Considering the subject's newer age and superior features, the Board finds its greater improvement assessment is well justified. Therefore, the Board finds the appellant failed to demonstrate assessment inequity by clear and convincing evidence and no reduction is warranted.

¹ Based on the per square foot improvement assessments calculated by appellant's counsel, comparables #2 through #4 contain from approximately 1,801 to 3,941 square feet of living area.

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: August 20, 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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