



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

APPELLANT: Margie Boyle
DOCKET NO.: 16-30589.001-R-1
PARCEL NO.: 03-18-116-022-0000

The parties of record before the Property Tax Appeal Board are Margie Boyle, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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 **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: \$5,331
IMPR.: \$24,710
TOTAL: \$30,041

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 multi-level dwelling of frame construction. The dwelling is 44 years old and has 1,412 square feet of living area. Features of the home include a partial basement, central air conditioning and an attached garage. The property has a 9,693 square-foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-34 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 neighborhood and classification codes as the subject. The comparables are improved with multi-level dwellings of frame and masonry construction. The dwellings are from 53 to 58 years old and contain from 1,212 to 1,730 square feet of living area. Each comparable has a partial basement; two comparables have central air conditioning; and two have fireplaces. Information

regarding garages was not provided on the appellant's grid analysis; however, the appellant's photographic evidence revealed each comparable has a garage. The appellant also submitted a map which revealed the comparables were not located near the subject property. The comparables have improvement assessments that range from \$20,580 to \$28,899 or from \$15.45 to \$17.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$23,298 or \$16.50 per square foot of living area.

The appellant submitted the 2016 final decision of the Cook County board of review, dated February 23, 2017, wherein the subject's final assessment of \$33,127 was disclosed. The subject property has an improvement assessment of \$27,796 or \$19.69 per square foot of living area.

With its "Board of Review Notes on Appeal," the board of review submitted evidence for a different appeal before the Property Tax Appeal Board. The board of review presented descriptions and assessment information on four properties that have the same neighborhood code as the subject but do not have the same classification code as the subject. The comparables are improved with two-story dwellings of frame and masonry or masonry construction. The dwellings are from 30 to 37 years old and contain from 2,736 to 3,359 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage. The comparable properties have improvement assessments that range from \$40,493 to \$51,281 or from \$14.77 to \$15.27 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 evidence in the record supports a reduction in the subject's assessment.

The parties presented assessment data on a total of eight suggested comparables. The Board finds the board of review submitted the wrong evidence for this appeal. The Board finds the board of review comparables are class 2-78 properties, not class 2-34 like the subject. In addition, the board of review comparables were much newer and have significantly more living area than the subject. As a result, the board of review comparables received no weight in the Board's decision. The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables were multi-level dwellings like the subject; have the same neighborhood code as the subject; and were generally similar to the subject in age and living area. The appellant's comparables had improvement assessments that ranged from \$20,580 to \$28,899 or from \$15.45 to \$17.22 per square foot of living area. The subject's improvement assessment of \$27,796 or \$19.69 per square foot of living area falls above the range established by the best comparables in this record. Based on the evidence in this record, the Board finds 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: June 18, 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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