



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

APPELLANT: Todd & Amy Macumber
DOCKET NO.: 16-35417.001-R-1
PARCEL NO.: 03-29-403-043-0000

The parties of record before the Property Tax Appeal Board are Todd & Amy Macumber, the appellant(s), by attorney George J. Behrens, of Behrens & Truong 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 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:	\$682
IMPR.:	\$37,040
TOTAL:	\$37,722

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 is a ten year-old, two-story dwelling of frame and masonry construction containing 2,060 square feet of living area. It is one of eleven dwellings in a residential development commonly known as Hickory Row Homes (Hickory). Features of the subject include a partial finished basement, central air conditioning, one fireplace and a two-car garage. The property has a 1,240 square foot site in Arlington Heights, Wheeling Township, Cook County. The evidence did not disclose whether the subject was owner-occupied in the lien year. The subject is a Class 2 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 six suggested equity comparable properties that were from outside the Hickory development.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,409. The subject property has an improvement assessment of \$50,727, or \$24.62 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties that were in the Hickory development.

The appellant submitted a rebuttal brief in which it asserted all eleven of the row houses in Hickory had been appealed to the Board and that each of them was similar with the subject. The appellant appended copies of two of those 2016 appeals to the Board. The appellant further argued that all the board of review's cited comparable properties were under appeal to the Board and were part of the same Hickory residential development. Therefore, the appellant argued, that the Board would err as a matter of law by selecting comparable properties which received the same assessment contested by the subject. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant 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 comparable properties 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 Board finds the equity comparables cited by the appellant are the best evidence of lack of uniformity because they were townhomes selected from outside the subject's townhome development. Citing equity comparable properties that received the same assessment as the subject because they were part of a unified residential development would render comparisons meaningless, especially where they are also the subject of appeals to the Board. *See, Pace Realty Group v. Property Tax Appeal Board*, 306 Ill.App.3d 718 (2nd Dist. 1999).

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1, #2, #3, #4, #5 and #6. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$15.80 to \$18.10 per square foot of living area. The subject's improvement assessment of \$24.62 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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 16, 2020



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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