



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

APPELLANT: Mike Kellogg  
DOCKET NO.: 17-20975.001-R-1  
PARCEL NO.: 16-07-216-004-0000

The parties of record before the Property Tax Appeal Board are Mike Kellogg, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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:** \$8,462  
**IMPR.:** \$44,045  
**TOTAL:** \$52,507

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 2017 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 two-story dwelling of stucco exterior construction with 2,268 square feet of living area. The dwelling is 117 years old. Features of the home include a full finished basement, one fireplace, and a 2.5-car garage. The property has an 8,256 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject dwelling is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within a different neighborhood code than the subject property. The comparables are improved with two-story dwellings of frame, masonry, or stucco exterior construction ranging in size from 1,896 to 2,112 square feet of living area. The dwellings range

in age from 109 to 129 years old. Each comparable has a full unfinished basement and one fireplace. Two comparables each have a 2-car detached garage. The comparables have improvement assessments ranging from \$34,518 to \$40,510 or from \$18.21 to \$19.18 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$41,300 or \$18.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,507. The subject property has an improvement assessment of \$44,045 or \$19.42 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 that are located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of stucco exterior construction ranging in size from 2,218 to 2,836 square feet of living area. The dwellings range in age from 105 to 119 years old, each have a full basement with one having finished area, two comparables each have central air conditioning, two comparables each have one or two fireplaces, and each comparable has either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$45,402 to \$57,048 or from \$20.12 to \$23.43 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 seven suggested comparables for the Board's consideration, six of which have a full unfinished basement unlike the subject's full finished basement. The Board gives less weight to the appellant's comparables #1 and #2 along with the board of review comparable #4 due to their significantly dissimilar dwelling sizes when compared to the subject's dwelling.

The Board finds the best evidence of assessment equity to be both parties' remaining comparables. The Board gives greater weight to these comparables because they are closer in dwelling size to the subject and are also most similar to the subject in design, age, and some features. These four comparables have improvement assessments ranging from \$40,510 to \$54,643 or from \$19.18 to \$23.43 per square foot of living area. The subject's improvement assessment of \$44,045 or \$19.42 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, such as their unfinished basements, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

November 17, 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

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

APPELLANT

Mike Kellogg, by attorney:  
Michael R. Davies  
Ryan Law LLP  
311 South Wacker Drive  
Mailbox #29  
Chicago, IL 60606

COUNTY

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