



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

APPELLANT: Judy U Victorson
DOCKET NO.: 17-21017.001-R-1
PARCEL NO.: 02-06-201-019-0000

The parties of record before the Property Tax Appeal Board are Judy U Victorson, the appellant, by Amy C. Floyd, Attorney at Law 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: \$11,995
IMPR.: \$36,483
TOTAL: \$48,478

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 one-story dwelling of frame and masonry exterior construction with 2,230 square feet of living area. The dwelling is approximately 41 years old. Features of the home include a partial basement and central air conditioning. The appellant reported "Yes" for the subject in the fireplace section of the grid analysis. The property has a 47,980 square foot site and is located in Barrington, Palatine Township, Cook County. The subject is classified as a class 2-04 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 seven equity comparables, but only provided property descriptions for comparables #1 through #4 within their grid analysis. The seven comparables have the same classification code and neighborhood code as the subject property. The comparables #1 through #4 are described in the appellant's grid analysis as one-story dwellings of frame or frame and masonry exterior construction containing

from 1,979 to 2,110 square feet of living area. These four dwellings range in age from 61 to 64 years old. The appellant describes one comparable as having an “Unfinished” basement and three comparables as having “Partial” or “Full” basement areas. Three comparables have central air conditioning. The appellant has reported “Yes” for two comparables within the fireplace section of the grid analysis. The appellant’s comparables #1 through #4 have improvement assessments ranging from \$23,694 to \$27,068 or from \$11.23 to \$13.50 per square foot of living area. The appellant’s submission revealed that the subject has an improvement assessment of \$36,483 which equates to \$16.36 per square foot of living area.

Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to \$30,105 or \$13.50 per square foot of living area.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant’s argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

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 Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Board further finds the only evidence of assessment equity to be the appellant’s seven comparables. However, the Board recognizes the appellant only completed property characteristics in their grid analysis for comparables #1 through #4. As a result, the Board gives no weight to appellant’s comparables #5 through #7 which are missing essential property characteristics needed to assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In addition, the Board finds none of the appellant’s remaining comparables #1 through #4 are truly similar to the subject property because they are considerably older in age and are smaller in dwelling size when compared to the subject property. These four remaining comparables have improvement assessments ranging from \$23,694 to \$27,068 or from \$11.23 to \$13.50 per square foot of living area. The subject's improvement assessment of \$36,483 or \$16.36 per square foot of living area falls above the range established by the appellant’s comparables #1 through #4 contained in this

record. However, after considering upward adjustments to the comparables for differences when compared to the subject, such as their older ages and smaller dwelling sizes, 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 15, 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

Judy U Victorson, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

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