



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

APPELLANT: Janet B. Roefer
DOCKET NO.: 17-21020.001-R-1
PARCEL NO.: 02-16-409-002-0000

The parties of record before the Property Tax Appeal Board are Janet B. Roefer, 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 **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: \$11,481
IMPR.: \$7,170
TOTAL: \$18,651

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 exterior construction with 1,358 square feet of living area. The dwelling is approximately 84 years old. The appellant reported "Yes" for the subject in the fireplace section of the grid analysis. The property has a 35,327 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-03 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 four equity comparables that are located within the same neighborhood code as the subject property. The comparables are one-story dwellings of frame, masonry or frame and masonry exterior construction containing from 1,063 to 1,460 square feet of living area. The dwellings range in age from 45 to 64 years old. The appellant describes one comparable as having an "Unfinished"

basement and two comparables as having a “Partial” basement area. Two comparables have central air conditioning. The appellant has reported “Yes” for two comparables in the fireplace section of the grid analysis. The comparables have improvement assessments ranging from \$2,797 to \$9,620 or from \$2.63 to \$6.59 per square foot of living area. The appellant’s submission revealed that the subject has an improvement assessment of \$13,458 which equates to \$9.91 per square foot of living area.

Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to \$7,170 or \$5.28 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 met this burden of proof and a reduction in the subject's assessment is 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 four comparables, which have dwellings considerably newer in age than the subject’s dwelling. These four comparables have improvement assessments ranging from \$2,797 to \$9,620 or from \$2.63 to \$6.59 per square foot of living area. The subject's improvement assessment of \$13,458 or \$9.91 per square foot of living area falls above the range established by the only comparables contained in this record. After considering the downward adjustments to the appellant’s comparables for differences when compared to the subject, such as dissimilarities in their newer ages and/or superior basements, the Board finds the subject’s improvement assessment is not supported and warrants a reduction. The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant’s request is warranted.

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

Janet B Roefer, 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