



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

APPELLANT: Charles Rice
DOCKET NO.: 17-23622.001-R-1
PARCEL NO.: 28-26-409-007-0000

The parties of record before the Property Tax Appeal Board are Charles Rice, 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: \$1,891
IMPR: \$6,855
TOTAL: \$8,746

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 masonry exterior construction with 1,506 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a concrete slab foundation and a 1.5-car garage. The property has a 7,566 square foot site and is located in Hazel Crest, Bremen 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 as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on

three equity comparables located within the same neighborhood code as the subject. The comparables consist of either class 2-03 or class 2-34 one-story or multi-level dwellings of masonry or frame and masonry exterior construction. The dwellings range in age from 61 to 70 years old and range in size from 1,395 to 1,584 square feet of living area. One comparable has a crawl-space foundation and two comparables each have partial basements, one of which has a formal recreation room. Two of the comparables each have a fireplace and each comparable has from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$3,279 to \$6,072 or from \$2.25 to \$4.07 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$3,389 or \$2.25 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 \$8,746. The subject property has an improvement assessment of \$6,855 or \$4.55 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject. The comparables consist of one-story class 2-03 dwellings of masonry exterior construction. The dwellings are either 55 or 57 years old and contain either 1,246 or 1,249 square feet of living area. Each comparable has a slab foundation, and either a 1-car or a 1.5-car garage. The comparables have improvement assessments ranging from \$5,744 to \$6,523 or from \$4.61 to \$5.24 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which is a dissimilar multi-level dwelling when compared to the subject one-story home.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables which present varying degrees of similarity to the subject in location, age, design, exterior construction, foundation type, size and/or garage size. These comparables had improvement assessments that ranged from \$5,676 to \$6,523 or from \$3.83 to \$5.24 per square foot of living area. The subject's improvement assessment of \$6,855 or \$4.55 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis. Although the subject's overall improvement assessment is above the range, the subject dwelling is also larger than the majority of the best comparables. Based on this record and after considering adjustments to the best comparables for differences

when compared to the subject, 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 21, 2021



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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