



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

APPELLANT: Michael Gibbons
DOCKET NO.: 17-23862.001-R-1
PARCEL NO.: 28-17-221-011-0000

The parties of record before the Property Tax Appeal Board are Michael Gibbons, 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: \$2,580
IMPR.: \$13,335
TOTAL: \$15,915

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 multi-level frame and masonry dwelling with 1,093 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a partial basement with finished area, central air-conditioning, and a one-car garage. The property has a 6,882 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-34 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 five comparable properties located within the same neighborhood code as the subject property. The comparables consist of multi-level

dwelling of frame exterior construction.¹ The dwellings are from 49 to 54 years old and range in size from 1,200 to 1,328 square feet of living area. The comparables each have a partial basement with finished area. Three of the comparables have central air-conditioning. Four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$12,913 to \$15,201 or from \$10.31 to \$11.45 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$13,204. The request would lower the subject's improvement assessment to \$10,624 or \$9.72 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 \$15,915. The subject has an improvement assessment of \$13,335 or \$12.20 per square foot of living area.

In support of its argument the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables consist of similar class 2-34 multi-level dwellings of frame and masonry exterior construction. The dwellings are either 49 or 53 years old and range in size from 1,008 to 1,096 square feet of living area. The comparables each have a partial basement with finished area. Two comparables have central air-conditioning and three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$13,832 to \$14,917 or from \$12.66 to \$14.57 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 with respect to the improvement as a 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 nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which not as similar to the subject in dwelling size as are the board of review comparables, and/or differ from the subject in garage size and/or lack central air-conditioning and/or a garage.

The Board finds the best evidence of value to be the board of review comparables which are similar to the subject property in location, age, size, design, and most features. These

¹ The property classifications of the comparables were not disclosed by the appellant as the property record cards submitted into evidence are not for the properties shown on the grid analysis.

comparables had improvement assessments ranging from \$13,832 to \$14,917 or from \$12.66 to \$14.57 per square foot of living area. The subject's improvement assessment of \$13,335 or \$12.20 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment 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 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

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