FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joann Oreilly
DOCKET NO.: 17-24963.001-R-1
PARCEL NO.: 16-06-317-004-0000

The parties of record before the Property Tax Appeal Board are Joann Oreilly, the appellant(s); 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:	$5,621
IMPR.:	$41,432
TOTAL:	$47,053

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 5,621 square foot parcel of land improved with two improvements. Each improvement in a 129-year old, one-story, frame, single-family dwelling. Improvement #1 contains 978 square feet of living area while improvement #2 contains 816 square feet of living area. The property is located in Oak Park Township, Cook County and is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted four comparables for improvement #1 and three comparables for improvement #2. For improvement #1 the comparables are described as one-story, frame, single-family dwellings located within eight blocks of the subject. The properties range: in age from 109 to 129 years; in size from 888 to 997 square feet of living area; and in improvement assessment from $17.73 to $20.35 per square foot of living area. As to improvement #2, the comparables are described as one-story, frame, single-family dwellings located within nine blocks of the subject. The properties range: in age from 113 to 129 years; in size from 744 to 888 square feet of living area; and in improvement assessment from $17.73 to $22.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of $41,815. The allocated improvement assessment for improvement #1 is $24,908 or $25.47 per square foot of living area while the allocated improvement assessment for improvement #2 is $19,504 or $23.90 per square foot of living area.

In support of the assessment the board of review submitted three comparables. These comparables are described as one-story, frame or stucco, single-family dwellings. The properties range: in age from 64 to 106 years; in size from 836 to 887 square feet of living area; and in improvement assessment from $26.12 to $29.11 per square foot of living area.

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).

As to improvement #1, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #4 and the board of review's comparable #1. These comparables had improvement assessments ranging from $17.73 to $29.11 per square foot of living area. The subject's improvement assessment of $25.47 per square foot of living area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement #1 was inequitably assessed and a reduction in the subject's assessment is not justified.

As to improvement #2, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3. These comparables had improvement assessments ranging from $17.73 to $22.50 per square foot of living area. The subject's improvement assessment of $23.90 per square foot of living area is above the range of the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement #2 was inequitably assessed and a reduction in the subject's assessment is 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: February 13, 2019

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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