



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

APPELLANT: Howard Hoekstra
DOCKET NO.: 17-27213.001-R-1
PARCEL NO.: 22-32-211-016-0000

The parties of record before the Property Tax Appeal Board are Howard Hoekstra, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$1,686
IMPR.: \$32,821
TOTAL: \$34,507

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 two-story townhome of masonry exterior construction with 2,134 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 2,933 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment equity with respect to the improvement as the basis of the appeal. As part of the evidence, the appellant's attorney submitted with the residential appeal form, the Cook County Board of Review final decision, a supplemental brief, sales analysis for 19 comparables along with the comparables Multiple Listing Service (MLS)

sheets or printouts from Cook County Recorder of Deeds, a chart with an analysis for 9 equity comparables, and an unofficial copy of a document listing the properties within the Ashbury Woods Residential Townhome Association.¹

In support of the overvaluation and assessment equity arguments, the appellant's evidence included information on 19 comparables within the Ashbury Woods Townhome Association that are located within the same neighborhood code as the subject property. The comparables have sites that range in size from 2,012 to 3,486 square feet of land area. The comparables are improved with class 2-95 dwellings of masonry exterior construction ranging in size from 1,724 to 2,474 square feet of living area. The dwellings range in age from 12 to 16 years old and have other features similar to the subject property. Comparables #8 and #16 are listed in the MLS sheets as a "Recent Rehab." These comparables sold from June 2014 to October 2017 for prices ranging from \$270,000 to \$367,000 or from \$123.28 to \$168.70 per square foot of living area, including land. These 19 comparables also have improvement assessments ranging from \$29,510 to \$36,918 or from \$13.44 to \$17.70 per square foot of living area.

In further support of the inequity argument, the appellant submitted a separate analysis of 9 comparables with limited information on the property characteristics, one of the comparables is a duplicate comparable also listed within the appellant's grid analysis. The comparables are located within the same neighborhood code as the subject property and are improved with class 2-95 dwellings with 2,134 square feet of living area. The dwellings range in age from 12 to 16 years old. These 9 comparables have improvement assessments ranging from \$30,077 to \$31,925 or from \$14.09 to \$14.96 per square foot of living area.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$31,406. The requested total assessment would reflect a total market value of \$314,060 or \$147.16 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant did not request a reduction in the subject's land assessment but requested the subject's improvement assessment be reduced to \$29,720, or \$13.93 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 \$34,507. The subject's assessment reflects a market value of \$345,070 or \$161.70 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$32,821 or \$15.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located within the same neighborhood code and the same block as the subject. The comparables are improved with class 2-95, two-story dwellings of masonry exterior construction with 2,134 or 2,164 square feet of living area. The dwellings are

¹ The appellant's MLS data sheets describe two of the appellant's comparables as duplexes; however, the comparables are located in the same townhome association (see MLS sheets) and have the same "2-95" classification code as the subject.

12 to 13 years old. The comparables have other features similar to the subject property. The comparables have improvement assessments ranging from \$36,082 to \$36,702 and either \$16.91 or \$16.96 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The only market value evidence submitted for the Board's consideration for this appeal was the 19 comparable sales submitted by the appellant. The Board finds the best evidence of market value are appellant's comparable sales #2, #3, #6, and #9, which are most similar to the subject in dwelling size and overall property characteristics and sold more proximate in time to the January 1, 2017 assessment date at issue. These four comparables sold from July 2016 to September 2017 for prices ranging from \$298,000 to \$360,000 or from \$137.71 to \$168.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$345,070 or \$161.70 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board gives less weight to the appellant's remaining comparable sales due to their dissimilar dwelling sizes or the comparables sold less proximate in time to the assessment date at issue. Additionally, less weight was also given by the Board to the appellant's comparables #8 and #16 that are described as a "Recent Rehab" in the MLS sheets bringing into question their comparability to the subject. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant also contends assessment inequity as an alternative 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 on this basis.

Both parties submitted a total of 31 equity comparables for the Board's consideration. This includes the 27 equity comparables in the grid analysis and the additional analysis submitted by the appellant which includes one duplicate comparables in both analyses, and the board of review 4 equity comparables. The Board finds the best evidence of assessment equity to be the appellant's grid analysis comparables #2, #3, #6, #9, #13, #14, and #17 through #19 along with the board of review four equity comparables which are identical or nearly identical in dwelling

size to the subject and also similar to the subject in overall property characteristics. These 13 comparables have improvement assessments ranging from \$30,587 to \$36,084 or from \$14.48 to \$16.96 per square foot of living area. Additionally, the appellant's comparables #3, #6, #9, #17 and #18 and the board of review comparables #1, #2 are identical in dwelling size to the subject and have improvement assessments ranging from \$30,905 to \$36,702 or from \$14.48 to \$16.91 per square foot of living area. The subject's improvement assessment of \$32,821 or \$15.38 per square foot of living area falls within the range established by the best equity comparables in this record. The Board gives less weight to the appellant's grid analysis comparables #1, #4, #5, #7, #10 through #12, and #15 due to their dissimilar dwelling sizes when compared to the subject. Less weight was also given by the Board to the appellant's comparables #8 and #16 which are described in the MLS sheets as a "Recent Rehab." Furthermore, The Board gives limited weight to the appellant's separate analysis of the additional comparables that were not listed within the appellant's grid analysis due to the limited descriptive information presented by the appellant for these comparables.

Based on this record, 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 based on assessment uniformity 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: July 20, 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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