



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

APPELLANT: John Furlan
DOCKET NO.: 17-27940.001-R-1
PARCEL NO.: 18-19-201-042-0000

The parties of record before the Property Tax Appeal Board are John Furlan, 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 **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: \$12,556
IMPR.: \$68,819
TOTAL: \$81,375

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 39 year old, two-story, single family dwelling of stucco construction with 3,978 square feet of living area. Features of the home include three and one-half baths, a partial unfinished basement, two fireplaces, and a two-car garage. The property has a 19,137 square foot site and is located Indian Head Park, Lyons Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The comparables are described as two-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 16 to 37 years; in size from 4,237 to 4,972 square feet of living area; and in improvement assessments from \$12.23 to \$15.57 per square foot of living area. The comparables also have various amenities. In support of these comparables, the appellant submitted photographs and assessor printouts. The appellant requested the subject's improvement assessment be reduced to \$56,607.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,375. The subject has a total improvement assessment of \$68,819 or \$17.30 per square foot of living area. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, stucco, and/or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 12 to 40 years; in size from 3,804 to 4,053 square feet of living area; and in improvement assessments from \$17.32 to \$21.16 per square foot of living area. The comparables also have several amenities. The board of review also included sale data for the subject property and comparable #2.

In rebuttal, the appellant's attorney distinguished the board of review's comparables based on location and age. The appellant further stated that the subject contains 10 rooms, four bedrooms, and the board of review's evidence included an incorrect photograph of the subject. In support, the appellant submitted an assessor printout of the subject and an owner affidavit attesting that the subject contains four bedrooms, ten rooms, and that the board of review's photograph is not of the subject property. Lastly, the appellant stated that the board of review's sale data regarding the subject and comparable #1 does not address the appellant's equity argument.

Lastly, the appellant filed a Motion for Default and a Second Motion for Default arguing that the board of review's evidence was not timely submitted and therefore, the board of review should be held in default.

Conclusion of Law

At its meeting on October 9, 2018, The Property Tax Appeal Board voted to grant the board of review until March 5, 2019 to submit evidence regarding this appeal. On its meeting on February 5, 2019, the Property Tax Appeal Board granted a second extension of time to the board of review to submit evidence to and including June 3, 2019. The board of review timely submitted its "Notes on Appeal" on March 24, 2019. Therefore, the Appellant's Motion for Default and Second Motion for Default are denied.

The Property Tax Appeal Board finds the appellant failed to present sufficient evidence to establish that the subject contains four bedrooms and ten rooms. The only evidence submitted was an owner affidavit. The appellant did not submit any supporting evidence as to the layout of the dwelling such as blueprints, building sketch, photographs, and/or a survey identifying the bedrooms and room count. Therefore, the Property Tax Appeal Board finds the subject property contains six bedrooms and 12 rooms.

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 Property Tax Appeal Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparables #1 and #2. These comparables are similar in location, amenities, and size. These comparables had improvement assessments that ranged from \$14.59 to \$18.59 per square foot of living area. The subject's improvement assessment of \$17.30 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Property Tax Appeal 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



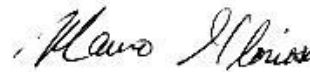
Member

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: May 26, 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

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