



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

APPELLANT: Paul Everhart
DOCKET NO.: 17-34114.001-R-1
PARCEL NO.: 13-21-408-031-0000

The parties of record before the Property Tax Appeal Board are Paul Everhart, the appellant(s), by attorney Spiro Zarkos, of Verros Berkshire, PC 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: \$ 5,850
IMPR.: \$ 23,448
TOTAL: \$ 29,298

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a one-story dwelling of masonry construction with 1,243 square feet of living area. The dwelling is 91 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 4,500 square foot site, and is located in Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject also includes a class 2-88 home improvement exemption pursuant to section 15-180 of the Property Tax Code. The appellant asserts that the subject's improvement exemption is \$23,448, or \$18.86 per square foot of living area. No evidence was submitted as to whether the subject is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$17,472.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$29,298. The subject property has an improvement assessment of \$15,313, or \$12.32 per square foot of living area. The subject’s home improvement exemption has an assessed value of \$8,135 and was first applied in tax year 2015.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, and four sale comparables. The board of review’s evidence also states that the subject was purchased in March 2015 for \$449,900. In support of the sale of the subject in March 2015 for \$449,900, the board of review submitted a printout from the Cook County Recorder of Deeds’ website showing that Jerson Bungalows, LLC conveyed the subject to the appellant for a price of \$450,000 via a warranty deed filed on March 25, 2015. The board of review also submitted a supplemental brief arguing that the portion of the subject’s assessment attributable to the home improvement exemption should not be used in calculating the subject’s improvement exemption per square foot.

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 proven 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 that a reduction in the subject’s assessment is not warranted.

The Board finds that the board of review’s argument in the supplemental brief is persuasive. The plain language of section 15-180 of the Property Tax Code allows any increase in value “attributable solely to a new improvement of an existing structure” to be exempt from taxation for four years. 35 ILCS 200/15-180. The maximum exemption allowed under section 15-180 is \$75,000 in market value, *id.*, and the subject has received the maximum exemption. The remaining increase in market value attributable to the new improvement has an assessment of \$8,135. It appears clear that the purpose of section 15-180 is to grant an incentive to homeowners to improve their homes by reducing such a home’s assessment by the value of the increase in market value, at least up to the maximum exemption. In essence, the property is assessed as if the improvement which increased the property’s market value did not, in fact, increase the property’s market value. However, the Board finds it would be inequitable to use the assessment attributable to the increase in market value above the exemption’s maximum in determining the subject’s improvement assessment per square foot. A contrary approach would allow the homeowner to both receive a home improvement exemption (which section 15-180 supports) and also use the added improvement to prove that the subject is inequitably assessed (which section 15-180 does not support). If section 15-180 is used to decrease a property’s assessment by essentially ignoring the increase in market value attributable to an added improvement, the reduced assessment should not then be used in determining whether the subject is inequitably assessed. As such, the Board will use the portion of the subject’s improvement

assessment that is not attributable to the subject's home improvement exemption in determining whether the subject is inequitably assessed.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #2, and #4, and board of review equity comparables #1, #2, #4, and #8. These equity comparables had improvement assessments ranging from \$8.62 to \$14.43 per square foot of living area. The subject's improvement assessment of \$12.32 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that 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: January 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Everhart, by attorney:
Spiro Zarkos
Verros Berkshire, PC
225 West Randolph
Suite 2950
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602