



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

APPELLANT: Edward R Rigg
DOCKET NO.: 17-34140.001-R-1
PARCEL NO.: 27-12-306-032-0000

The parties of record before the Property Tax Appeal Board are Edward R Rigg, the appellant; 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: \$5,593
IMPR.: \$27,651
TOTAL: \$33,244

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 26-year old, one-story, single-family dwelling of frame and masonry exterior construction with 2,127 square feet of living area. Features of the home include: a partial basement, three full and one-half bathrooms, central air conditioning, one fireplace and a two-car garage. The property has a 17,212 square foot site and is located in Orland Township, Cook County. The subject is classified as a class 2, residential 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 limited descriptive and assessment information on four equity comparables. They are improved with a masonry or frame and masonry, single-family dwelling. The improvements ranged: in age from 32 to 48 years; in size from 2,072 to 3,851 square feet of living area; and in improvement assessment from \$9.53 to \$12.19 per square foot. Amenities

include: from two full baths to three full and two one-half baths; central air conditioning, and from a two-car to three-car garage. In addition, properties #2 and #3 also include a partial basement. The appellant's pleadings reflected a total assessment of \$35,864 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,244. The subject property has an improvement assessment of \$27,651 or \$13.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on three equity comparables located on the same block as is the subject. They are improved with either a one-story or multi-level, single-family dwellings of masonry or frame and masonry construction. The improvements ranged: in age from 26 to 43 years; in size from 1,871 to 2,091 square feet; and in improvement assessments from \$13.02 to \$13.53 per square foot of living area.

In written rebuttal, the appellant submitted a grid with limited data on four properties, two of which were reflected on the initial pleadings as well as assessor database printouts.

Conclusion of Law

Initially, the Board notes that the appellant submitted new evidence in the form of two equity properties as part of the appellant's rebuttal evidence.

As to this part of the appellant's written rebuttal, Section 1910.66(c) of the official rules of the Property Tax Appeal Board states that

rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties...a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 35 ILCS 200/16-180.

Therefore, the Board shall not accord any weight to the appellant's subsequent new evidence relating to two new properties submitted in the guise of rebuttal evidence.

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

The Board finds the best evidence of assessment equity to be *appellant's comparable #4 as well as the board of review's comparables #2 and #3*. These three comparables had improvement assessments that ranged from \$12.19 to \$13.08 per square foot of living area. The subject's improvement assessment of \$13.00 per square foot of living area falls within the range established by the best comparables in this record. The Board accorded diminished weight to the

remaining properties due to a disparity in location, improvement age, size, and/or amenities. 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 *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: October 15, 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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