



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

APPELLANT: Susan Derkacy
DOCKET NO.: 17-35248.001-R-1
PARCEL NO.: 24-30-108-002-0000

The parties of record before the Property Tax Appeal Board are Susan Derkacy, the appellant, by attorney Scott L. David, of Much Shelist, 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: \$ 8,700
IMPR.: \$36,008
TOTAL: \$44,708

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 dwelling of frame and masonry exterior construction with 3,689 square feet of living area. The dwelling is approximately 36 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 17,400 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant originally filed an appeal marking the basis of appeal as recent appraisal along with a request for an extension of time to submit evidence. The appellant's subsequent submission of evidence lacked the necessary basis of appeal (35 ILCS 200/16-180; 86 Ill.Admin.Code §1910.30(j)) but provided a brief along with three comparable properties with equity data, two of which had sales information and one of which sold in 2016. In the absence of sufficient recent market value evidence to assert overvaluation of the subject property (86

Ill.Admin.Code §1910.65(c)(4)), the Board will analyze this appeal based on the brief and evidence wherein the appellant implies assessment inequity as the basis of this appeal.

In support of the inequity argument the appellant submitted information on three comparables located in the same neighborhood code as the subject. The comparables consist of two-story class 2-78 dwellings of masonry or frame and masonry exterior construction. The homes range in age from 41 to 59 years old and range in size from 2,499 to 3,588 square feet of living area. One comparable has a full unfinished basement and two comparables have crawl-space foundations. One comparable has central air conditioning and each comparable has one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$17,380 to \$34,573 or from \$6.02 to \$9.64 per square foot of living area. Based on this evidence, the appellant as set forth in the Residential Appeal petition requested a reduced improvement assessment of \$28,800 or \$7.81 per square foot of living area.

The appellant submitted a copy of the 2017 final decision of the Cook County board of review, dated February 13, 2018, wherein the subject's final assessment of \$44,708 was disclosed. As reported in the petition by the appellant, the subject property has an improvement assessment of \$36,008 or \$9.76 per square foot of living area.

With its "Board of Review Notes on Appeal," the board of review submitted evidence for a different parcel number identified as 09-36-220-007-0000. This dwelling is described as a 1.5-story home that is approximately 92 years old and contains 1,760 square feet of living area. Likewise, the board of review presented descriptions and assessment information on four properties that are 1.5-story dwellings ranging in age from 87 to 93 years old with a different neighborhood code than the subject and also have a different classification code of 2-03 than the subject property in this appeal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties presented assessment data on a total of seven suggested comparables. The Board finds the board of review submitted the wrong evidence for this appeal. The Board finds the board of review comparables are class 2-03 properties, not class 2-78 like the subject. In addition, the board of review comparables were much older and have significantly less living area than the subject. As a result, the board of review comparables received no weight in the Board's decision.

The Board finds the only suitable evidence of assessment equity to be the appellant's three comparables which are marginally similar to the subject property. The comparables have the same classification code, story height and garage size as the subject. These comparables have improvement assessments that range from \$17,380 to \$34,573 or from \$6.02 to \$9.64 per square foot of living area. The subject's improvement assessment of \$36,008 or \$9.76 per square foot of living area falls above the range established by these comparables presented by the appellant. However, the subject's slightly higher overall improvement assessment appears to be warranted by its newer age than each of the comparables and its superior foundation and superior air conditioning amenity when compared to appellant's comparables #1 and #3. Having thoroughly examined the record and after considering appropriate adjustments to the appellant's comparables for differences in age, dwelling size, foundation type and/or air conditioning amenity, 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: 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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