



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

APPELLANT: Anthony Gabrielse
DOCKET NO.: 17-36322.001-R-1
PARCEL NO.: 27-26-120-002-0000

The parties of record before the Property Tax Appeal Board are Anthony Gabrielse, 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: \$ 3,656
IMPR.: \$19,023
TOTAL: \$22,679

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 multi-level dwelling of frame and masonry exterior construction with 1,311 square feet of living area. The dwelling is approximately 37 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has an 8,125 square foot site and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-34 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 four comparable properties with equity data, three of which had dated sales. 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 four comparables located in the same neighborhood code as the subject. The comparables consist of class 2-34 dwellings of frame and masonry exterior construction. The homes range in age from 27 to 35 years old and range in size from 1,715 to 1,916 square feet of living area. Each comparable has a partial basement with a recreation room. Three dwellings each have central air conditioning. Three of the comparables each have a fireplace and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$18,694 to \$20,937 or from \$10.40 to \$11.27 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 \$13,844 or \$10.56 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 \$22,679. The subject property has an improvement assessment of \$19,023 or \$14.51 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 located in the same neighborhood code and within ¼ of a mile of the subject property. The comparables consist of multi-level class 2-34 dwellings of frame and masonry exterior construction. The homes range in age from 28 to 38 years old and range in size from 1,321 to 1,347 square feet of living area. Each comparable has a partial basement with a formal recreation room. Two dwellings each have central air conditioning and one comparable has a fireplace. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$20,716 to \$22,898 or from \$15.40 to \$17.09 per square foot of living area. Based on this equity 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 submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 which are each substantially larger dwellings than the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with the board of review comparables which present varying degrees of similarity to the

subject dwelling. These comparables had improvement assessments that ranged from \$18,694 to \$22,898 or from \$10.90 to \$17.09 per square foot of living area. The subject's improvement assessment of \$19,023 or \$14.51 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject dwelling, 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

AGENCY

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