



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

APPELLANT: Wayne Bulmahn
DOCKET NO.: 17-36401.001-R-1
PARCEL NO.: 27-35-402-010-0000

The parties of record before the Property Tax Appeal Board are Wayne Bulmahn, 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: \$ 6,021
IMPR.: \$33,662
TOTAL: \$39,683

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 19-year-old, two-story dwelling of masonry construction with 3,146 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 12,042 square foot site and is located in Orland Township, Cook County. The subject is classified as a class 2 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 information on 12 suggested equity comparables. The properties are described as two-story masonry or frame and masonry, single-family dwellings. Those properties range: in size from 3,182 to 3,583; in age from 16 to 22-years-old; in assessment from \$8.69 to \$9.50 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 \$39,683. The subject property has an improvement assessment of \$33,662 or \$10.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables. The properties are described as two-story, frame and masonry, single-family dwellings. Those properties range: in size from 2,758 to 2,974 square feet of living area; in age from 16 to 18-years-old; in assessment from \$10.89 to \$13.27 per square foot of living area.

At hearing, the appellant reiterated his inequity argument and argued the subject's assessment should be reduced. In addition, the appellant argued that the subject's assessment for the lien year increased by over 30%. The board of review argued that prior appeals have no relevance to the lien year at issue.

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.

As to the appellant's percentage increase argument, the Board finds that the appellant's argument that the subject's assessment increased by a large percentage for the reassessment does not support his contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. The Property Tax Appeal Board, 544 N.E.2nd 762 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. Therefore, the Board gives no weight to this argument.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4, #5, #6, #8, #9, #10, and #11, and the board of review's comparables #2, #3, and #4. These comparables had improvement assessments that ranged from \$8.69 to \$12.70 per square foot of living area. Diminished weight was given to the remaining comparable properties due to differences in size. The subject's improvement assessment of \$10.70 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 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: November 19, 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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