



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

APPELLANT: Scott Neil
DOCKET NO.: 17-40166.001-R-1 through 17-40166.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Scott Neil, the appellant, by attorney Peter D. Verros, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-40166.001-R-1	29-30-115-019-0000	\$776	\$2,976	\$3,752
17-40166.002-R-1	29-30-115-020-0000	\$776	\$2,976	\$3,752

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 is comprised of two parcels that are improved with a one-story dwelling of frame exterior construction with 988 square feet of living area. The dwelling is approximately 60 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1.5-car garage.¹ Combined, the two parcels have a 5,650 square foot site and are located in Hazel Crest, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's assessment neighborhood. The comparables are improved

¹ Some property details for the subject were corrected or supplemented with Property Characteristics sheets submitted by the appellant.

with either a one-story or a 1.5-1.9 story class 2-02 dwelling of frame or frame and masonry exterior construction that range in size from 916 to 996 square feet of living area. The homes range in age from 64 to 66 years old. Each of the comparables is configured on two parcels and has a full unfinished basement.² Three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$3,068 to \$3,632 or from \$3.35 to \$3.74 per square foot of living area.

The appellant's attorney disclosed within the "Addendum to Petition" the improvement assessments for each parcel of \$2,976. The combined improvement assessment for both parcels is \$5,952 or \$6.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the improvement assessment for each of the two parcels to \$1,739 and that the subject's improvement assessment for both parcels, be reduced to \$3,478 or \$3.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject's two parcels, disclosing the total assessment for PIN #29-30-115-019-0000 of \$3,752. This parcel of the subject property has an improvement assessment of \$2,976 or \$3.01 per square foot of living area. The board of review did not submit its "Board of Review Notes on Appeal" for the subject's remaining PIN #29-30-115-020-0000.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject property. Board of review comparable #1 reflects the subject's second parcel, PIN #29-30-115-020-0000. Board of review comparables #2 through #4 are improved with one-story class 2-02 dwellings of frame, stucco or masonry exterior construction that range in size from 905 to 914 square feet of living area. The homes range in age from 62 to 91 years old. Each comparable has a basement, one with finished area and a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments that range from \$5,791 to \$6,477 or from \$6.40 to \$7.09 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 warranted.

The parties submitted seven equity comparables for the Board's consideration, as board of review comparable #1 reflects one of the subject's two parcels. The Board gave less weight to

² Details of the appellant's comparables were corrected or supplemented with Property Characteristics sheets submitted by the appellant.

the appellant's comparables #1 and #2 along with board of review comparables #2 and #3 which differ from the subject in either design, age or lack of a garage.

The Board finds the best evidence of assessment equity to be the remaining comparables which are similar to the subject in location, age, dwelling size and most features. These comparables had improvement assessments that ranged from \$3,610 to \$5,791 or from \$3.62 to \$6.40 per square foot of living area. The subject's combined improvement assessment of \$5,952 or \$6.02 per square foot of living area falls above the range on an overall basis and within the range on a per square foot basis as established by the best comparables in this record. Given the subject's central air conditioning, an overall assessment slightly above the range established by the best comparables in the record appears to be justified. After considering adjustments to the comparables for differences with the subject, 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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