



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

APPELLANT: John and Heather Sullivan
DOCKET NO.: 18-22631.001-R-1
PARCEL NO.: 09-25-118-014-0000

The parties of record before the Property Tax Appeal Board are John and Heather Sullivan, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$ 7,087
IMPR.: \$ 57,232
TOTAL: \$ 64,319

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story single-family dwelling of masonry construction with 3,577 square feet of living area. The dwelling is 10 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, three fireplaces, and a two-car garage. The property's site is 8,859 square feet, and it is located in Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$57,138.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$64,319. The subject property has an improvement assessment of \$57,232, or \$16.00 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, and one sale comparable.

In rebuttal, the appellant argued that the board of review’s comparables were not similar to the subject for various reasons.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review argued that the appellant has not proven an inequity in assessment with clear and convincing evidence, which the board of review argued was defined in the Code of Civil Procedure as “that measure or degree of proof that will produce in the mind of the trier of fact a high degree of certainty as to the truth of the allegations sought to be established. This evidence requires a greater degree of persuasion than is necessary to meet the preponderance of the evidence standard.” The board of review also argued that, as no two properties are identical, the important factors to consider when comparing properties to determine uniformity of assessment are age, proximity, and improvement size. Further, to identify comparable properties to the subject, the board of review uses certain software that utilizes these characteristics. The board of review also argued that, while proximity to the subject is important, the subject’s and the comparables’ various services provided by taxing districts is an important factor to consider, such as the school district of the properties. In rebuttal, the appellant argued that the exterior construction of the properties is also an important factor to consider. As it relates to the relevant burden of proof, the appellant argued that that Commonwealth Edison Co. v. Ill. Prop. Tax Appeal Bd., 378 Ill.App.3d 901 (2d Dist. 2008) should control.

As it relates to the instant appeal, both parties argued that their comparables are more similar to the subject than the opposing party’s comparables for various reasons.

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 proven 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 that a reduction in the subject’s assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant’s equity comparable #2, and board of review equity comparable #2. These equity comparables had improvement assessments ranging from \$14.11 to \$19.28 per square foot of living area. The subject’s improvement assessment of \$16.00 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 has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is not warranted.

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: June 27, 2023



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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