



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

APPELLANT: Bruce Litt  
DOCKET NO.: 18-25959.001-R-1  
PARCEL NO.: 18-31-200-016-0000

The parties of record before the Property Tax Appeal Board are Bruce Litt, the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Hinsdale; 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:** \$ 58,386  
**IMPR.:** \$131,098  
**TOTAL:** \$189,484

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 2018 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 masonry construction. The dwelling is 16 years old. The property is situated on a parcel of land with 89,826 square feet, and is located in Lyons Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the equity argument, the appellant submitted information on eight equity comparables. The comparables ranged in improvement assessment per square foot from \$14.35 to \$16.09.

The appellant also argues that the subject's square footage of living area has been overstated. The county lists the square footage as 8,751 square feet while the appellant contends that the subject contains 7,725 square feet of living area. In support, the appellant submitted a two-page

sketch from an appraisal that was completed in 2012. The additional pages of the appraisal were not submitted. The appellant also included a copy of Property Tax Appeal Board decision identified by docket #10-23318.001-R-1 wherein the Board found the subject's square footage of living area was overstated. The decision issued by the Board states that the appellant submitted a site plan, blueprints and an affidavit from the architect as evidence, however, none of this documentation was submitted for the 2018 appeal. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$189,484. The subject property has an improvement assessment of \$131,098.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. They ranged in improvement assessment per square foot from \$16.15 to \$18.02. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

Initially, the Board finds that the subject contains 8,751 square feet of living area. The appellant relied on evidence from 2010 through 2012 which is too distant in time from the January 1, 2018 lien date to be accurate. Current surveys, appraisals, affidavits or recently dated photographs were not included in the appellant's evidence. As the subject property has an improvement assessment of \$131,098, its improvement assessment per square foot is \$14.98.

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 Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2 and #3, as well as the board of review's comparable(s) #1 through #3. These comparables are all similar in location, exterior construction, age, and design to the subject property. These comparables had improvement assessments that ranged from \$14.35 to \$19.67 per square foot of living area. The subject's assessment of \$14.98 per square foot of living area falls within the range established by the best comparables in this record. The Board notes that even with the appellant's corrected square footage value, the improvement assessment per square foot value of \$16.97 would fall within this range. 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 on this basis.

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:

October 18, 2022



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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