



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

APPELLANT: Carolyn Van Eck  
DOCKET NO.: 18-33822.001-R-1  
PARCEL NO.: 27-11-211-004-0000

The parties of record before the Property Tax Appeal Board are Carolyn Van Eck, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$ 9,756  
**IMPR.:** \$46,317  
**TOTAL:** \$56,073

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 with 4,154 square feet of living area. The dwelling is 22 years old. The property has a 16,260 square foot site and is located in Orland Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted information on 10 suggested comparables properties. All 10 of the properties reflected equity data. The comparables ranged in improvement assessment per square foot from \$8.50 to \$12.63.

In support of the overvaluation argument, 7 of the 10 comparables reflected sale data. The comparables ranged: in sale date from June 2018 to April 2019; in sale price from \$420,000 to \$590,000; and in sale price per square foot, including land, from \$124.57 to \$139.15. The

appellant provided a narrative analysis and printouts from *Zillow.com* and the Assessor's office as supporting evidence.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$57,569. The subject property has an improvement assessment of \$47,813, or \$11.51 per square foot of living area. The subject's assessment reflects a market value of \$575,690, or \$138.59 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which reflected sale data. They ranged in improvement assessment per square foot from \$11.98 to \$14.41 and in sale price per square foot, including land, from \$137.83 to \$151.68. These sales sold from April 2016 through August 2018.

In written rebuttal, the appellant distinguished the board of review's comparables from the subject property and questioned the extension of time granted for the board of review to submit evidence.

### **Conclusion of Law**

Initially, the Board notes that the Property Tax Appeal Board's Board Members granted an additional extension for evidence due to the Covid-19 pandemic therefore all evidence was timely filed by the county. Additionally, the Board notes that a decision was issued in the prior year, identified by docket #17-35822.001-R-1, reducing the subject's assessment to \$59,096. The current assessment of \$57,569 is below that amount, however, neither party submitted any evidence as to whether the subject was owner-occupied.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 market value to be the appellant's sale comparables #2 and #10, as well as the board of review's sale comparables #1 and #3. These comparables were most similar to the subject based on a combination of square footage of living area, location and design, and sold for prices ranging from \$131.68 to \$151.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$138.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 based on square footage of living area, location and design. The Board finds the best comparable to be comparable #1. These comparables had improvement assessments that ranged from \$8.50 to \$11.42 per square foot of living area. The subject's assessment of \$11.51 per square foot of living area is above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is 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:

January 19, 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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