



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

APPELLANT: Carol Anne Bowman
DOCKET NO.: 18-49156.001-R-1
PARCEL NO.: 21-31-325-022-0000

The parties of record before the Property Tax Appeal Board are Carol Anne Bowman, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$4,687
IMPR.: \$28,112
TOTAL: \$32,799

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 is a 4,687 square foot parcel of land with a single Property Index Number located in Chicago, Hyde Park Township, Cook County. The board of review lists the subject as consisting of two improvements. Improvement #1 is a 94-year-old, 1.5-story, single-family dwelling of frame construction with 2,552 square feet of living area. Features of the improvement include a full unfinished basement, two full bathrooms and one half-bathroom. It is a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. The board of review lists Improvement #2 as is a 95-year-old, 1.5-story, single-family dwelling of frame construction with 1,376 square feet of living area. Features of Improvement 2 include a slab foundation, two full bathrooms and four bedrooms. It is a Class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity of Improvement 1 as the basis of the appeal. In support of this argument the appellant submitted limited information on six 2-04 class equity comparables with varying degrees of similarities to Improvement 1. The comparables were built between 1916 and 1932 and were located with approximately a $\frac{3}{4}$ of a mile radius of the subject. The comparables had improvement assessments ranging from \$3.75 to \$5.04 per square foot of living area. Based on this evidence, the appellant requested that the total assessment for Improvement 1 be reduced to \$14,267. Appellant made no request for an assessment reduction for Improvement 2

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for both improvements of \$32,799. The subject property has an improvement assessment of \$28,112. In support of its contention of the correct assessment, the board of review submitted information on a total of eight suggested equity comparables with varying degrees of similarities to both improvements. The board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants noted that the appellant's evidence is for Improvement 1 only. Appellant also noted that the board of review included a second improvement on the property in support of assessment as such the board of review provided an assessment for Improvement 1 of \$15,904 rather than the combined assessment for improvements 1 and 2 of \$28,112, excluding the land assessment. Appellant argued that board of review's failure to respond or object to the appellant's comparables should serve as an admission that their submitted comparables are acceptable equity comparables. The appellants' attorney further argued that taking the board of review equity comparables into consideration for Improvement 1, along with the undisputed appellants' equity comparables shows that 10 of 10 or 100% of the equity comparables support a reduction based on building price per square foot. The appellant submitted a revised 2018 Property Tax Analysis (Uniformity) grid for the subject.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 a preliminary matter, the board finds that subject consists of two improvements. The appellant requested an improvement assessment of \$9,580 and a total assessment of \$14,267 for Improvement 1. In rebuttal, appellant indicated that the Board of Reviews submitted evidence indicated that the improvement assessment for both Improvements 1 and 2 was \$28,112. The appellant did not dispute this fact nor provide evidence challenging the existence of the second Improvement. The board finds that the requested amount of reduction as listed in appellant's Residential Appeal form fails to account for the additional total square feet of living area for the second Improvement. As such, the amount requested by the appellant would not reflect the fair market value of the subject based on equity.

The subject consists of two improvements. The Board of Review's "Notes on Appeal" lists the Cook County Real Property Assessment Classification for each of the improvements and provides the total square foot of living area for each of the improvements. The appellant does not dispute the existence of the second improvement on the subject property. The Appellant sought to appeal only the assessment of Improvement 1. The record contains fourteen equity comparables for the Board's consideration. All of the submitted comparables had the same assigned neighborhood and classification codes as the subject. The Board gave significantly less weight to the comparables submitted by the appellant. The appellant failed to disclose the comparables' exterior construction, foundation and /or basement type, total number of bathrooms or bedrooms, or features such as central air conditioning or fireplaces. As such the Property Tax Appeal Board could not conduct a meaningful comparative analysis of the comparables to the subject property. 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). Additionally, "Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." 86 Ill.Admin.Code §1910.63(b). The Board finds the appellant failed to meet this burden of proof and 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 18, 2024



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.

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PARTIES OF RECORD

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