



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

APPELLANT: Denise A. Connor Michael & Denise Connor
DOCKET NO.: 18-50651.001-R-1
PARCEL NO.: 03-29-403-044-0000

The parties of record before the Property Tax Appeal Board are Denise A. Connor Michael & Denise Connor, the appellant(s), by attorney George J. Behrens, of Behrens & Truong LLC 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 **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:	\$ 689
IMPR.:	\$ 36,904
TOTAL:	\$ 37,593

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) after receiving a favorable decision from the Property Tax Appeal Board (the “Board”) in the prior year. The instant appeal challenges the assessment for tax year 2018. 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 dwelling of frame and masonry construction with 2,040 square feet of living area. The dwelling is 10 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. The property’s site is 1,254 square feet, and it is located in Wheeling Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables. In Section II of the appeal form, the appellant stated that the subject is not owner-occupied. Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$37,370.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$50,910. The subject property has an improvement assessment of \$50,221, or \$24.62 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. The board of review’s evidence also states that the subject was purchased in November 2018 for \$590,000.

In rebuttal, the appellant argued that the Board should accord the board of review’s comparables no weight based on the appellate court’s opinion in Pace Realty Group v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2d Dist. 1999). The appellant also cited the Board docket numbers for all four of the board of review’s equity comparables to show that the assessments for these comparables were being contested.

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 meet this burden of proof, and that a reduction in the subject’s assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant’s equity comparables #5 and #6. These equity comparables had improvement assessments ranging from \$18.09 to \$18.10 per square foot of living area. The subject’s improvement assessment of \$24.62 per square foot of living area falls above the range established by the best comparables in this record. The Board accorded no weight to the board of review’s comparables, as they were all located within the same townhome development as the subject, and received the same contested assessment. Pace Realty, 306 Ill.App.3d at 728 (“Although we acknowledge that the PTAB is in the best position to determine what properties are truly comparable, we nonetheless believe that the PTAB errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment. Conducting uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless.”). Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject’s assessment is 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: November 22, 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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