



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

APPELLANT: David Joyce
DOCKET NO.: 19-22877.001-R-1
PARCEL NO.: 05-28-210-023-0000

The parties of record before the Property Tax Appeal Board are David Joyce, the appellant; 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: \$4,494
IMPR.: \$28,845
TOTAL: \$33,339

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 2019 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, single-family dwelling of masonry construction with 1,292 square feet of living area. The rowhouse dwelling is approximately 62 years old with features of the home including: a full basement, central air conditioning, one fireplace and two-car garage. The property has a 2,140 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-95, residential property under the Cook County Real Property Assessment Classification Ordinance.

On the petition, the appellant raised two contentions: that there is assessment inequity and that the subject is overvalued as the bases of the appeal.

In support of the equity argument, the appellant submitted a grid sheet and attachments with information on a total of four equity comparables located in the subject's immediate neighborhood. They were improved with a two-story, single-family, rowhouse dwelling with frame and masonry exterior construction. They ranged: in age from 32 to 57 years; in size from 1,184 to 1,254 square feet; and in improvement assessments from \$11.79 to \$20.35 per square foot of living area. The amenities include: a finished basement area; air conditioning; and varying garage area. After correcting the appellant's mathematical error, the subject's improvement is at \$31.80 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales data on comparable #2. The data reflected that the property sold on April 12, 2017 for a market value of \$251.59 per square foot of living area.

The appellant submitted several memorandums stating, in summary, that the subject is a rowhouse located in clusters throughout the subject's area and that these properties rarely are sold. He also provided details on what he called non-competitive or arranged sales within his neighborhood, which he argued was not reflective of the market. In addition, the appellant submitted multiple handwritten documents regarding other properties in the subject's area as well as portions of sale documents. Moreover, the appellant submitted another memorandum stating that the issue raised on this tax appeal is assessment equity and not market value. Further in this document, he stated that the subject's community is composed of free-standing, single-family homes with only a handful of rowhouses existing in the subject's community. Thereafter, the appellant disputes suggested comparables used in the county assessor's level appeal.

Further, the appellant provided details regarding his neighbor's 'non-competitive' sale between related parties that he asserted was incorrectly driving the county's increased assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,578. The subject property has an improvement assessment of \$41,084 or \$31.80 per square foot of living area.

In support of the equity argument, the board of review submitted descriptive and assessment information on four equity comparables. All of the properties were located outside of the subject's neighborhood code. They were improved with a two-story, masonry, single-family dwelling. They ranged: in age from 20 to 53 years; in size from 1,600 to 1,862 square feet of living area; and in improvement assessments from \$37.04 to \$37.85 per square foot of living area. In addition, sales data was provided for property #4. It reflected that the property sold in April, 2019 for a price of \$384.00 per square foot using 1,862 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted descriptive, sales and assessment information on four additional comparables. The board of review's property #1 was located on the subject's block, while the remaining properties were located outside of the subject's neighborhood code. They were improved with a two-story, single-family dwelling of masonry exterior construction. The improvements ranged: in age from 57 to 62 years; in size from 1,292 to 1,500 square feet; and in improvement assessments from \$19.45 to \$31.74 per square foot of living area. In addition, the properties sold from May, 2017 through

October, 2019 for prices that ranged from \$356.00 to \$448.91 per square foot of living area. The subject's current total assessment reflected a market value of \$352.77 per square foot.

In written rebuttal, the appellant asserted that the board of review's comparables support the appellant's position. He stated that the board's properties are outside of the subject's neighborhood as well as being located in a different suburb, Wilmette, whereas the subject is located in Kenilworth. Moreover, he noted that the board of review's sale #1 was the sale that he referred to as being 'non-competitive' because it was between related parties and should not be given consideration in this appeal. Thereafter, he detailed the contrasts of each property's area as well as some points of lack of comparability of the properties to the subject.

Conclusion of Law

Initially, 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 *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 *appellant's comparables #1 through #4*. These four comparables had improvement assessments that ranged from \$11.79 to \$20.35 per square foot of living area. The subject's improvement assessment of \$31.80 per square foot of living area falls above the range established by the best comparables in this record. These comparables are all improved with a two-story, rowhouse within the subject's neighborhood. Based on this record and after making adjustments for pertinent factors, 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.

Since the Board's reduction was based upon the evidence in the record, the Board also notes that despite the appellant's request for a reduction in land assessment, the appellant failed to provide any evidence in support of this request. Therefore, the Board finds no reduction is justified for the subject's land assessment.

Next, the appellant 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).

As to this issue, the appellant asserted multiple times that he raised an assessment equity issue and not a market value issue. Since the Board has found that a reduction is appropriate under the equity issue; the Board will not address the market value issue merely checked on the appellant's petition.

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: August 24, 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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