



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

APPELLANT: Randall & Tracy Lending
DOCKET NO.: 19-23608.001-R-1
PARCEL NO.: 14-20-327-025-0000

The parties of record before the Property Tax Appeal Board are Randall & Tracy Lending, the appellants, 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: \$20,320
IMPR.: \$117,110
TOTAL: \$137,430

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 three-story dwelling of masonry construction with 3,372 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full basement with a finished recreation room, central air conditioning, four fireplaces and a 2.5-car garage. The property has a 3,175 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with two-story and three-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,698 to 3,554 square feet of living area and range in age from 11 to 28 years old. Two comparables have full basements with finished

recreation rooms. Each comparable has central air conditioning, two or four fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$76,257 to \$112,800 or from \$23.02 to \$31.74 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$89,695 or \$26.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,430. The subject has an improvement assessment of \$117,110 or \$34.73 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 located within the same assessment neighborhood code as the subject. The comparables are improved with three-story dwellings of masonry exterior construction that range in size from 3,310 to 3,675 square feet of living area and are either 15 or 19 years old. The comparables each have a full basement with a recreation room, central air conditioning and two to four fireplaces. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$126,939 to \$152,733 or from \$37.70 to \$41.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued board of review comparables are all brick buildings that are superior to the subject which is a brick, frame, and cinder block building. The appellants submitted a grid analysis on two additional equity comparables.

Conclusion of Law

First, regarding the appellants' rebuttal, the Board finds this submission included evidence on two new comparables that was not previously submitted. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1 through #4 due to their older age, lack of a basement foundation and/or smaller dwelling size when compared when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #5 and the board of review comparables which overall are more similar to the subject in age, dwelling size and features. These comparables have improvement assessments ranging from \$112,800 to \$152,733 or from \$31.74 to \$41.56 per square foot of living area. The subject has an improvement assessment of \$117,110 or \$34.73 per square foot of living area, which is within the range established by the best comparables in this record and is below each of the comparables provided by the board of review. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the subject's improvement assessment appears to be equitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Oil Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

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 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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