



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

APPELLANT: Elizabeth Cittadine
DOCKET NO.: 19-24353.001-R-1
PARCEL NO.: 05-28-206-026-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Cittadine, 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: \$27,887
IMPR.: \$59,760
TOTAL: \$87,647

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 2,543 square feet of living area. It is 68 years old. The property is situated on a 12,676 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the equity argument, the appellant initially submitted a listing of class 2-06 properties in neighborhood 110, which is the subject's neighborhood. They were all comparable in size to the subject property. The Board returned the complaint to the appellant in order for her to complete the Section.V – Assessment Grid Analysis on the petition. The appellant then submitted information on four equity comparables. The comparables ranged in improvement assessment per square foot from \$17.95 to \$25.00.

The appellant also submitted the "Board of Review-Result Letter" disclosing the total assessment for the subject of \$96,413. The subject property has an improvement assessment of \$68,526, or \$26.95 per square foot of living area.

The board of review failed to submit any evidence in support of the subject's assessment.

At hearing, Ms. Cittadine, the appellant, indicated that she is a widowed senior citizen living on a fixed income. She indicated that the township office provided her with the listing of comparable properties she originally submitted (Hearing Exhibit "A"). In discussing the four comparables listed on the grid sheet (Hearing Exhibit "B"), Ms. Cittadine emphasized that comparable #1 has an improvement assessment per square foot value of \$17.95 while the subject's improvement value per square foot value is \$26.95. Ms. Cittadine argued that all of the comparables are in better condition than the subject property, however, she testified that she has not been inside any of the comparables listed on the grid sheet. She further indicated that the subject property is in disrepair and in need of a new roof, plumbing, ceiling repairs, new appliances, and other outside maintenance. Several photographs were submitted in support of this contention.

Ms. Cittadine also discussed the location of the subject property which is located on a busy corner across from a bus stop. New Trier High School students gather twice a day which she has been told makes her property location less desirable. Additionally, an unsightly gas marker is located near the subject.

In response, the board of review's representative indicated that she researched some of the comparables on the appellant's Hearing Exhibit "A". She determined the best comparables to be comparables #3, #6, #7, #11 and #14. These comparables range in improvement assessment per square foot from \$24.47 to \$28.62.

The board of review acknowledged that they did not submit any evidence in support of the current assessment.

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 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 appellant argued that the subject property's value was diminished based on location: it is located on a busy corner; it is located near a bus stop; and it is located near a gas marker. She also argued that the property is in disrepair, which detracts from the property's value. However, the appellant failed to provide any concrete evidence, such as an appraisal, to indicate to what

extent these factors negatively affected the subject's value and what the subject's market value should be as of January 1, 2019.

Therefore, the Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #4 listed on the grid sheet. These comparables are most similar to the subject property based on a combination of location, age, construction, and design. Comparable #3 is most similar to the subject in size. These comparables had improvement assessments that ranged from \$17.95 to \$25.00 per square foot of living area. The subject's assessment of \$26.95 per square foot of living area falls above the range established by the best comparables in this record. The Board notes that this reduction places the subject property as the third lowest improvement assessment per square foot value based on the township's printout (Hearing Exhibit "A"). Accordingly, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is justified based on the evidence contained in the record.

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 21, 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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