



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

APPELLANT: A & R Rehab, LLC
DOCKET NO.: 19-30638.001-R-1 through 19-30638.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are A & R Rehab, LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-30638.001-R-1	24-01-101-027-0000	1,689	4,759	\$6,448
19-30638.002-R-1	24-01-101-028-0000	1,689	4,759	\$6,448

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 two parcels improved with a one-story dwelling of masonry exterior construction with 1,067 square feet of living area and which is approximately 63 years old. Features include a full unfinished basement, central air conditioning and a 2.5-car garage. The property has a 3,072 square foot site and is located in Evergreen Park, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property along with assessment data printouts providing additional details of the properties. The comparables are improved with class 2-03 one-story single-family dwellings that range in age from 63 to 70 years

old. The homes range in size from 1,072 to 1,192 square feet of living area and features full basements, two of which have finished area. Two homes have central air conditioning and two home each have a two-car garage. The comparables have improvement assessments ranging from \$7,729 to \$8,759 or from \$7.21 to \$7.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessments.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the final decision for tax year 2019 disclosing the total assessment for the two subject parcels of \$12,896. The subject property has a combined improvement assessment of \$9,518 or \$8.92 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 in the same neighborhood code as the subject and two of which are on the same block as the subject. The comparables are improved with one-story dwellings of masonry exterior construction that range in age from 19 to 64 years old. The homes range in size from 1,017 to 1,250 square feet of living area. Each comparable has a full basement, two of which have finished area. Each dwelling has central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$12,104 to \$15,025 or from \$11.90 to \$12.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4 which is significantly newer than the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #2 and #3 which present varying degrees of similarity to the subject in features and characteristics. These comparables have improvement assessments ranging from \$7,729 to \$12,824 or from \$7.21 to \$12.44 per square foot of living area. The subject's improvement assessment of \$9,518 or \$8.92 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences in finished basement area, age and/or garage amenity differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.

PARTIES OF RECORD

AGENCY

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