



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

APPELLANT: Rory Wattles
DOCKET NO.: 19-31451.001-R-1
PARCEL NO.: 28-21-101-012-0000

The parties of record before the Property Tax Appeal Board are Rory Wattles, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, 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 **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: \$4,950
IMPR.: \$13,413
TOTAL: \$18,363

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 1-story dwelling of frame exterior construction with 1,742 square feet of living area¹. The dwelling is approximately 68 years old. Features of the home include an unfinished basement, one fireplace, and a 3.5-car garage. The property has a 13,200 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree as to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size was Section III of the Residential Appeal petition submitted by the appellant, which was not refuted by the board of review. The board of review failed to submit the subject's property record card as provided by Section 1910.40 (a) of PTAB's administrative rules.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,420 to 1,461 square feet of living area. The homes range in age from 49 to 58 years old. Each comparable has an unfinished basement and a 2-car garage. One comparable has central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$6,123 to \$10,694 or from \$4.20 to \$7.32 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$9,807 or \$7.25 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 3, 2020 disclosing the subject has a total assessment of \$18,363. The petition filed by the appellant also disclosed that the subject has an improvement assessment of \$13,413 or \$7.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" with incorrect assessment information than depicted on the Cook County final decision presented by the appellant. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with 1-story dwellings of frame or masonry exterior construction ranging in size from 1,496 to 1,619 square feet of living area. The homes range in age from 54 to 58 years old. One comparable has a concrete slab foundation and three comparables each have a basement with two having finished area. One comparable has central air conditioning. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$12,359 to \$13,346 or from \$7.66 to \$8.92 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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 eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #3 which are more similar to the subject in location, age, and dwelling size. However, various adjustments would be required to these comparables for basement finish, lack of a basement, dwelling size, garage size, and/or differences in other features to make them more

equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$12,359 to \$13,038 or from \$7.66 to \$8.05 per square foot of living area. The subject's improvement assessment of \$13,413 or \$7.70 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. The subject's higher improvement assessment is justified considering its larger dwelling and garage sizes when compared to the best comparables. Based on this record and after considering adjustments to the best comparables for differences from 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

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 27, 2023



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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