



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

APPELLANT: Herbert Johnson
DOCKET NO.: 19-32276.001-R-1
PARCEL NO.: 29-12-230-021-0000

The parties of record before the Property Tax Appeal Board are Herbert Johnson, 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: \$2,016
IMPR.: \$13,001
TOTAL: \$15,017

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 one-story multi-family dwelling of masonry exterior construction with 2,294 square feet of living area.¹ The dwelling was built in 1971. Features of the home include a crawl space foundation and central air conditioning. The property has a 5,040 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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 that are located within the same neighborhood code as the subject property. The comparables are improved with one-story or two-story multi-family dwellings of masonry or

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of the subject's size was its diagram by a surveying service submitted by the appellant.

frame and masonry exterior construction that range in size from 2,343 to 2,819 square feet of living area. The dwellings range in age from 46 to 52 years old. Three comparables each have a full basement with an apartment, and one comparable has a full unfinished basement. Three comparables have a 2-car garage. The comparables have improvement assessments ranging from \$10,497 to \$16,271 or from \$4.48 to \$5.90 per square foot of living area.² Based on this evidence, the appellant requested that the improvement assessment be reduced to \$13,001.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,107. The subject property has an improvement assessment of \$21,091 or \$9.19 per square foot of living area, when using 2,294 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with one-story multi-family dwellings of masonry exterior construction that range in size from 1,981 to 2,343 square feet of living area. The dwellings are 48 or 53 years old. Each comparable has a full basement, three of which are finished as apartments, and a 1.5-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$13,106 to \$14,332 or from \$6.12 to \$6.62 per square foot of living area. Based on this evidence, the board of review requested that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 due to its dissimilar two-story style when compared to the subject. The Board also gives less weight to the board of review comparable #2 due to its dissimilar smaller dwelling size when compared to the subject.

The Board finds the parties' remaining comparables are most similar to the subject in location, design, age, size, and some features. However, these comparables have basements and/or garages, which the subject lacks. Nevertheless, the most similar comparables have improvement assessments ranging from \$10,497 to \$14,976 or from \$4.48 to \$6.45 per square foot of living area. The subject's improvement assessment of \$21,091 or \$9.19 per square foot of living area falls significantly above the range established by the most similar comparables. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board

² The Board used the printouts from the Cook County Assessor's Office website provided by the appellant to fill in the missing information and make corrections to the appellant's grid analysis.

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 commensurate with the appellant's request is 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: March 16, 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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