



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

APPELLANT: Frank Vydra
DOCKET NO.: 19-33862.001-R-1
PARCEL NO.: 04-08-202-016-0000

The parties of record before the Property Tax Appeal Board are Frank Vydra, 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 ***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: \$15,749
IMPR.: \$47,584
TOTAL: \$63,333

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 dwelling of frame construction with 2,906 square feet of living area. The dwelling is 55 years old. Features of the home include a partial basement that is unfinished, central air conditioning, a fireplace and a 2-car garage.¹ The property has a 12,115 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables that were located "within walking distance" from the subject and within the same neighborhood code as the subject property. The comparables were two-story dwellings of frame or frame and masonry construction that ranged in size from 2,896 to 3,146 square feet of

¹ The appellant reported that the subject has central air conditioning.

living area. The homes ranged in age from 50 to 55 years old and featured full or partial basements that were unfinished, central air conditioning and a 2-car garage. Five comparables each had one fireplace. The comparables had improvement assessments ranging from \$34,066 to \$57,088 or from \$11.69 to \$14.58 per square foot of living area.

The appellant contends that a review of the subject's surrounding area revealed 156 properties were similar to the subject, of which 99 properties or 63% were assessed lower than the subject. The appellant also submitted a table of 20 properties that had improvement assessments lower than the subject and had an average improvement assessment of \$13.65 per square foot of living area.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$54,887.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,333. The subject property has an improvement assessment of \$47,584 or \$16.37 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 that were located within the same neighborhood code as the subject. The comparables were two-story dwellings of frame construction that ranged in size from 2,681 to 2,896 square feet of living area. The homes ranged in age from 50 to 55 years old and featured partial basements, two of which had finished area. Three of the comparables each had central air conditioning and a fireplace. The comparables had either a 1.5-car or a 2-car garage. The comparables had improvement assessments ranging from \$44,265 to \$47,543 or from \$16.42 to \$17.01 per square foot of living area.

Based on this evidence the board of review requested that the subject's 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.

As an initial matter regarding the appellant's contention that 99 properties from the subject's surrounding area were assessed lower than the subject, the Board finds the appellant failed to submit the properties' characteristics and assessment data, which are required for a comparative assessment analysis. Similarly, the Board gave less weight to the appellant's table of 20 properties that had improvement assessments lower than the subject, due to the lack of the properties' characteristics, which would be required for an analysis of the properties' comparability to the subject.

The parties submitted a total of ten comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables #3 and #4, due to their finished basement area when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, age, size and most features. These comparables had improvement assessments that ranged from \$34,066 to \$57,088 or from \$11.69 to \$17.01 per square foot of living area. The subject's improvement assessment of \$47,584 or \$16.37 per square foot of living area falls within the range established by the best comparables in this record and appears to be well supported. Based on this record 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.

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 Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

February 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Frank Vydra
1105 Galway Ct
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602