



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

APPELLANT: Margaret E. Makula  
DOCKET NO.: 19-33895.001-R-1  
PARCEL NO.: 09-27-217-037-0000

The parties of record before the Property Tax Appeal Board are Margaret E. Makula, 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:** \$5,888  
**IMPR.:** \$55,777  
**TOTAL:** \$61,665

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 and masonry construction with 2,659 square feet of living area. The dwelling is approximately 51 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 6,928 square foot site and is located in Park Ridge, Maine 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 respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same neighborhood code and within .25 of a mile from the subject property. The comparables are improved with similar two-story dwellings of frame, brick or frame and brick veneer exterior construction ranging in size from 2,410 to 3,628 square

feet of living area.<sup>1</sup> The comparables range in age from 1 to 44 years old. Two comparables each have a full unfinished basement. Each comparable has central air conditioning and a fireplace. Three comparables each have a two-car garage. The comparables have improvement assessments that range from \$27,078 to \$37,648 or from \$10.10 to \$15.62 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$34,567 or \$13.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,665. The subject property has an improvement assessment of \$55,777 or \$20.98 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 within the subject's neighborhood code. One comparable is located within the same block as the subject, one comparable is located within .25 of a mile from the subject and two comparables are located in the subject's subarea. The comparables are two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,466 to 2,750 square feet of living area. The dwellings range in age from 33 to 55 years old. Each comparable has an unfinished full or partial basement, central air conditioning and a two-car garage. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$51,414 to \$57,640 or from \$19.79 to \$21.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that three of the four board of review comparables have filed an appeal, which is in process and that this is an indication that most of the assessor's comparables believe they are over-assessed. The appellant also asserted that the subject property is the only property presented where the property abuts the Union Pacific Railway tracks which should call for a lower valuation. Additionally, the appellant made a new argument based on overvaluation and provided sales information for her comparables #1 and #2. The appellant contends these properties sold for lower prices than reflected by their assessments. The appellant further argued that the assessor's comparables are not supported by any recent sales – whereas the appellant's comparables are. The appellant requested the subject's improvement assessment be reduced to \$13.00 per square foot of living, the average improvement assessment of the four comparables submitted by the appellant.

### **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

---

<sup>1</sup> The Board finds the best evidence of dwelling size for appellant's comparable #4 is found in the "property details" sheet provided by the appellant depicting a dwelling size of 2,410 square feet.

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 warranted.

As an initial matter regarding the appellant's rebuttal, the Board finds the appellant made a new market value argument using sales data. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board does not consider the appellant's rebuttal evidence, since it contained new sales data and argument that did not rebut the evidence submitted by the board of review.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3, along with board of review comparable #4 which differ from the subject in dwelling size, foundation type and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review's comparables #1, #2 and #3. These four comparables are more similar to the subject in location, dwelling size, design, age and most features, although the subject dwelling is slightly larger. These comparables have improvement assessments ranging from \$37,648 to \$54,631 or from \$15.62 to \$21.13 per square foot of living area. The subject property has an improvement assessment of \$55,777 or \$20.98 per square foot of living area, which is slightly above the range on an overall basis but within the range on a square foot basis established by the most similar comparables in the record. The subject's slightly higher overall improvement assessment appears to be justified considering its larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 no reduction in the subject's assessment 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:

May 18, 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

Margaret E. Makula  
2161 Mary Jane Lane  
Park Ridge, IL 60068

COUNTY

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