



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

APPELLANT: David J. Makula
DOCKET NO.: 19-34033.001-R-1
PARCEL NO.: 09-34-220-014-0000

The parties of record before the Property Tax Appeal Board are David J. 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: \$8,137
IMPR.: \$78,325
TOTAL: \$86,462

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 exterior construction with 3,483 square feet of living area. The dwelling is approximately 15 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot two-car garage. The property has a 7,750 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 assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's neighborhood code and within one-quarter of a mile from the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry or frame and masonry exterior construction and range in size from 2,320 to 3,261 square feet of living area. The homes range from 50 to 55 years of age. Each of the comparables

has a basement, three with finished area, central air conditioning, one or two fireplaces and a two-car to three-car garage. The comparables have improvement assessments that range from \$44,754 to \$61,520 or from \$18.45 to \$19.34 per square foot of living area.¹

The appellant submitted written comments arguing the subject's market value is "greatly diminished" due to proximity to O'Hare International Airport. The appellant asserted that reconfigured runways have resulted in significant noise pollution throughout each day. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$65,000 or \$18.66 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 \$86,462. The subject property has an improvement assessment of \$78,325 or \$22.49 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 within one-quarter of a mile from the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 2,648 to 3,029 square feet of living area. The homes range from 7 to 25 years of age. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$61,171 to \$79,111 or from \$23.10 to \$26.12 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued that the board of review comparables submitted to the Property Tax Appeal Board lacked recent sale transactions, reflected "inflated" assessed/market value and should be disregarded. The appellant included a table entitled "Sales Activity on Properties" which presented subject detail and sections with the appellant's and board of review's comparable properties. The table detailed sales and assessment information on the subject and each of the listed comparables.

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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the appellant indicated assessment equity as the basis of the appeal for the subject property. Because assessment equity is the basis of the appeal, comparable sales are not

¹ Appellant's comparable #1 consists of two parcels. Improvement assessments for both parcels have been combined for purposes of analysis.

responsive to the uniformity argument put forth by the appellant. Comparable sales evidence supports an overvaluation argument, which the appellant failed to identify on the appeal form. Additionally, the equity comparables submitted by the appellant in rebuttal. The Board finds the rebuttal evidence contained new comparable properties not previously submitted by the appellant. 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. (86 Ill. Admin. Code, Sec. 1910.66(c)) For these reasons, the comparable sales data included in the appellant's rebuttal table was not analyzed.

With respect to external depreciation of the subject property caused by its proximity to O'Hare International Airport, the Board finds that no evidence was submitted by the appellant in support of this claim. Given the lack of evidence, the Board is unable to determine the impact of reconfigured runways and described noise levels on the subject's market area.

The parties submitted eight equity comparables for the Board's consideration. The Board finds that neither parties' comparables are particularly similar to the subject property. Nonetheless, the Board shall decide based on the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables due to their dissimilar ages when compared to the subject. The Board gave less weight to the board of review's comparables #2 and #3 due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #4 which have varying degrees of similarity to the subject. These two comparables had improvement assessments of \$75,434 and \$79,111 or \$25.06 and \$26.12 per square foot of living area, respectively. The subject's improvement assessment of \$78,325 or \$22.49 per square foot of living area is bracketed by the two best comparables in this record on an improvement assessment basis and is lower on a per square foot basis. After considering adjustments to the 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.

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 the 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.

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

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