



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

APPELLANT: Jeffrey Winter
DOCKET NO.: 19-38272.001-R-1 through 19-38272.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeffrey Winter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-38272.001-R-1	03-32-307-005-0000	5,445	29,873	\$35,318
19-38272.002-R-1	03-32-307-025-0000	2,062	0	\$2,062
19-38272.003-R-1	03-32-307-042-0000	1,361	0	\$1,361

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 three parcels, one of which is improved with a two-story dwelling of frame exterior construction with 1,981 square feet of living area. The dwelling was constructed in 1940 and is approximately 80 years old. Features of the home include a full basement with a formal recreation room, central air conditioning,¹ two fireplaces and a detached 2.5-car garage. The parcels have a combined land area of approximately 11,550 square feet. The property is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The assessing officials indicate that the subject dwelling does not have central air conditioning. As this appeal was filed and completed by the taxpayer/owner, the Board accepts the assertion that the dwelling has air conditioning.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property and within .01 of a mile from the subject. The comparables consist of two-story dwellings of frame, masonry or frame and masonry exterior construction. The dwellings were either 80 or 81 years old and range in size from 2,123 to 2,130 square feet of living area. Three of the dwellings each have a full basement, two of which have formal recreation rooms, and one comparable has a concrete slab foundation. Each home has central air conditioning, three comparables have either one or two fireplaces and each comparable has a garage. The comparables have improvement assessments ranging from \$28,156 to \$36,081 or from \$13.22 to \$16.95 per square foot of living area.

In a brief, the appellant presented a further analysis and reported the percentage changes in the 2019 assessments of these four comparables ranging from +1% to -14%. Based on this data, the appellant contends that applying a 14% reduction to the subject's improvement assessment nearly reflects the appellant's requested improvement assessment for the subject property. Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$29,873 or \$15.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision issued by the Cook County Board of Review disclosing a total combined assessment for the three subject parcels of \$43,417. The subject property has an improvement assessment of \$34,549 or \$17.44 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 same neighborhood code as the subject and same block as the subject. The comparables consist of two-story dwellings of stucco or frame and masonry exterior construction. The dwellings range in age from 65 to 89 years old and range in size from 1,648 to 2,102 square feet of living area. Each dwelling has a full or partial basement, two of which have formal recreation rooms. Each home has central air conditioning, a fireplace and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$34,669 to \$37,492 or from \$17.40 to \$22.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In rebuttal, the appellant argued that the board of review comparables were each dissimilar from the subject dwelling. The appellant contends that the board of review comparables are of dissimilar construction and are of better quality than the subject frame dwelling. While one comparable is slightly older than the subject, three of the comparables are 10-15 years newer than the subject dwelling. The appellant contends that the board of review comparables each have attached garages whereas the subject has a detached garage; the appellant contends that attached garages are a rare luxury in the subject's neighborhood.

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.

As an initial matter, concerning the percentage changes in the 2019 assessments of the appellant's chosen comparable properties, the Board gives this aspect of the appellant's argument no weight. The mere fact that an assessment increases or decreases from one year to the next does not of itself establish the assessment is incorrect. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with the board of review comparables due to differences in age, foundation, unfinished basements and/or other features.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 which are similar to the subject in location, age, size, finished basement feature and other characteristics. These comparables had improvement assessments of \$28,156 and \$32,483 or \$13.22 and \$14.82 per square foot of living area. The subject's improvement assessment of \$34,549 or \$17.44 per square foot of living area falls above the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate 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:

July 20, 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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