



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

APPELLANT: Ronald Aichholzer
DOCKET NO.: 19-38570.001-R-1
PARCEL NO.: 02-19-132-004-0000

The parties of record before the Property Tax Appeal Board are Ronald Aichholzer, 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: \$3,138
IMPR.: \$21,874
TOTAL: \$25,012

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 dwelling of frame exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1979 and is approximately 41 years old. Features of the home include a partial basement with finished area, central air conditioning and a 500 square foot two-car garage. The property has a 5,022 square foot site and is located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to both land and improvement assessments as the bases of the appeal. In support of this argument the appellant submitted information on seven equity comparables located in the same neighborhood code as the subject property and from 0.98 to 2.02 miles from the subject property. The comparables have sites that range in size from 1,582 to 27,190 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 1,253 to 1,582 square feet of

living area. The homes range in age from 45 to 49 years old. Each comparable has a partial basement, five of which have finished area, central air conditioning and a 500 square foot two-car garage. The comparables have land assessments that range from \$9,057 to \$16,993 or from \$0.62 to \$6.00 per square foot of land area. The comparables have improvement assessments that range from \$12,771 to \$20,256 or from \$9.96 to \$14.42 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduce to \$22,600 with a land assessment of \$3,000 or \$0.59 per square foot of land area and an improvement assessment of \$19,600 or \$16.67 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 \$25,012. The subject property has a land assessment of \$3,138 or \$0.62 per square foot of land area and an improvement assessment of \$21,874 or \$18.60 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 0.25 of a mile from the subject property. The comparables have sites that range in size from 4,375 to 5,656 square feet of land area and are improved with class 2-03, one-story dwellings of frame exterior construction with either 1,158 or 1,176 square feet of living area. The homes range in age from 40 to 42 years old. Each comparable has a basement, one with finished area and a two-car garage. One comparable has central air conditioning. The comparables have land assessments that range from \$2,734 to \$3,535 or for \$0.62 and \$0.63 per square foot of land area. The comparables have improvement assessments that range from \$22,226 to \$23,998 or from \$18.90 to \$20.72 per square foot of living area. Based on this evidence, the board of review requested the subject's land and improvement assessments be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity with respect to both the land and improvement assessments as the bases 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.

The parties submitted eleven comparables in support of both the land and improvement inequity arguments for the Board's consideration.

With respect to the land assessment, the Board gave less weight to the appellant's comparables due to their dissimilar site sizes than other comparables in the record. The Board finds the best comparables to be the board of review's comparables which are similar in location and site size when compared to the subject. These comparables had land assessments of \$0.62 or \$0.63 per square foot of land area. The subject has a land assessment of \$0.62 per square foot of land area which is similar to the per square foot assessment of the best land assessment comparables.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the subject's improvement assessment, the Board gave less weight to the appellant's comparables. The parties submitted a total of eleven suggested comparable dwellings wherein board of review comparables #1, #2 and #3 are nearly identical to the subject in location, age, size, foundation and/or features. Thus, the Board gave less weight to the remaining comparables in the record due to differences when compared to the subject.

The Board finds the board of review comparables #1, #2 and #3 to be most similar to the subject. These three comparables are located on the subject's block, are similar in design and age and have the same dwelling size when compared to the subject. These comparables differ from the subject in each having unfinished basements compared to the subject's finished basement. These best comparables have improvement assessments ranging from \$22,226 to \$23,602 or from \$18.90 to \$20.07 per square foot of living area. The subject has an improvement assessment of \$21,874 or \$18.60 per square foot of living area which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences with 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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