



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

APPELLANT: Barbara Dubiel
DOCKET NO.: 19-38978.001-R-1
PARCEL NO.: 03-26-302-024-0000

The parties of record before the Property Tax Appeal Board are Barbara Dubiel, 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:

LAND: \$ 4,858
IMPR.: \$24,142
TOTAL: \$29,000

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 multi-level dwelling of frame and masonry exterior construction with 1,152 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning and a one-car garage. The property has an 8,450 square foot site and is located in Mount Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal.¹ In support of the inequity argument, the appellant submitted information on four comparables located in the same neighborhood code as the subject and within ½ mile of the subject. The comparable parcels range in size from 8,772 to 10,577 square feet of land area and are each

¹ Although "comparable sales" is marked, the appellant only submitted two recent comparable sales in the Section V grid analysis. A minimum of three recent sales should be presented for a market value argument.

improved with either a 1-story or a 1.5-story dwelling of frame and masonry exterior construction. The dwellings range in age from 57 to 59 years old and range in size from 1,181 to 1,407 square feet of living area. No substantive data was provided concerning the foundation type or basement of the dwellings. Each home has central air conditioning and no data was provided concerning garages. The comparables have improvement assessments ranging from \$25,301 to \$26,231 or from \$18.08 to \$21.71 per square foot of living area. The appellant also reported these four comparables sold from April 2001 to May 2019 for prices ranging from \$199,500 to \$315,000 or from \$141.79 to \$260.76 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$18,807 or \$16.33 per square foot of living area and a reduced total assessment of \$23,032. The requested total assessment would reflect a market value of \$230,320 or \$199.93 per square foot of living area, including land, when applying the class 2 level of assessment of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,926. The subject property has an improvement assessment of \$25,068 or \$21.76 per square foot of living area. The subject's assessment reflects a market value of \$299,260 or \$259.77 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with equity data and one of which also sold. The comparables are located in the same neighborhood code as the subject and within ¼ mile of the subject. The comparable parcels range in size from 8,450 to 9,636 square feet of land area and are each improved with either a multi-level class 2-34 dwelling of frame or frame and masonry exterior construction. The dwellings are either 58 or 59 years old and contain either 1,152 or 1,200 square feet of living area. Each home has a partial basement with a formal recreation room, central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$25,574 to \$27,608 or from \$22.20 to \$23.41 per square foot of living area. Comparable #3 sold in June 2016 for \$295,900 or for \$246.58 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part assessment inequity as a 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.

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

comparable #4 as this dwelling differs in both story height and is substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with the board of review comparables, despite the lack of some fundamental foundation information and garage amenities for the appellant's comparable properties. Thus, the Board finds that these comparables have varying degrees of similarity to the subject in location, design, age, dwelling size and/or features. These comparables have improvement assessments ranging from \$25,301 to \$27,608 or from \$20.58 to \$23.41 per square foot of living area. The subject's improvement assessment of \$25,068 or \$21.76 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot basis.

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 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. Based on this record and after considering adjustments to the comparables for differences when compared to 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 on grounds of lack of assessment uniformity.

In the alternative, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on grounds of overvaluation.

The Board finds the parties submitted a total of three sales that were most proximate in time to the assessment date of January 1, 2019. Appellant's comparables #2 and #4 along with board of review comparable #3 sold from June 2016 to May 2019 for prices ranging from \$199,500 to \$295,900 or from \$141.79 to \$246.58 per square foot of living area, including land. The subject has an estimated market value based on its assessment of \$299,260 or \$259.77 per square foot of living area, including land, which is above the range of the comparable sales presented by both parties both in terms of overall value and on a per-square-foot basis. These comparables were relatively similar to the subject in location, size, age and/or other features. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the record supports a finding that the subject's assessment is excessive based on market value and a reduction in the subject's assessment is warranted based on overvaluation. The Board finds that the reduction in the subject's assessment based on the market value finding also results in an equitable assessment.

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

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

APPELLANT

Barbara Dubiel
1212 N Crabtree Ln
Mount Prospect, IL 60056

COUNTY

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