



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

APPELLANT: Matthew Makula  
DOCKET NO.: 19-39389.001-R-1  
PARCEL NO.: 07-15-304-019-0000

The parties of record before the Property Tax Appeal Board are Matthew 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:** \$4,407  
**IMPR.:** \$18,125  
**TOTAL:** \$22,532

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 and masonry exterior construction with 1,457 square feet of living area. The dwelling is approximately 62 years old. Features of the home are a crawl-space foundation, central air conditioning, and a 1-car garage. The property has 10,370 square foot site and is located in Hoffman Estates, Schaumburg 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 as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code and within one mile from the subject. The comparables were improved with Class 2-03 dwellings of frame and masonry exterior construction that range from 62 to 64 years old. Each comparable lacks a basement, one comparable has central air conditioning, and each comparable has a 1-car to a 2.5-car garage. The dwellings range in size from 1,376 to 1,506 square feet of living area and have improvement assessments ranging from \$9,556 to \$12,982 or from \$6.66 to \$8.86 square foot of living area.

Based on this evidence, the appellant requested that the improvement assessment be reduced to \$11,656 or \$8.00 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 \$22,532. The subject property has an improvement assessment of \$18,125 or \$12.44 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 on the same block and same neighborhood code as the subject. The comparables were improved with one-story dwellings of frame and masonry exterior construction that has 1,205 square feet of living area and are 62 years old. One comparable has a full basement with finished area, and three comparables have either a crawl-space foundation or a concrete-slab foundation. One comparable has central air conditioning, and each comparable has either a 1-car or a 1.5-car garage. The comparables have improvement assessments that ranged from \$18,601 to \$20,131 or from \$15.44 to \$16.71 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 for being one mile away from the subject. The Board gave less weight to the board of review comparable #1 as this comparable has a full basement with finished area when compared to the subject's crawl-space foundation.

The Board finds that the best evidence of assessment equity is the appellants comparables #2 and #4 along with the board of reviews comparables #2, #3, and #4. These comparables have varying degrees of similarity when compared to the subject in location, age, dwelling size, and features. These comparables have improvement assessments that range from \$12,611 to \$18,976 or from \$8.37 to \$15.75 per square foot of living area. The subject property has an improvement assessment of \$18,125 or \$12.44 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. 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 a reduction in the assessment is not 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

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

APPELLANT

Matthew Makula  
220 Flagstaff Lane  
Hoffman Estates, IL 60169-3223

COUNTY

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