



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

APPELLANT: Orlando Colon & Mary Hudgins-Colon
DOCKET NO.: 19-40575.001-R-1
PARCEL NO.: 03-34-118-009-0000

The parties of record before the Property Tax Appeal Board are Orlando Colon & Mary Hudgins-Colon, the appellants; 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: \$4,537
IMPR.: \$21,165
TOTAL: \$25,702

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling with 1,053 square feet of living area of frame and masonry construction. The dwelling was constructed 64 years ago. Features of the home include a full unfinished basement, central air conditioning, and a detached 2.5-car garage. The property has a 7,260 square foot site and is located in Mt. Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on four comparable sales and one comparable listing. The comparables are located within the same neighborhood code as the subject property. The comparables have sites that range in size from 6,508 to 8,515 square feet of land area and are improved with similar class 2-03 dwellings of frame and masonry or masonry exterior construction. The dwellings range in

size from 1,068 to 1,402 square feet of living area and range in age from 57 to 67 years old. Each comparable has a basement, four with finished area. Four comparables have central air conditioning, one comparable has a fireplace, and each comparable has a 1-car or a 2-car garage. The comparable sales occurred in either October or December 2019 for prices ranging from \$180,000 to \$240,000 or from \$156.92 to \$219.38 per square foot of living area, including land. The comparable listing had a listing price of \$249,000 or \$228.02 per square foot of living area, land included.

In support of the inequity in assessment argument, the appellants provided information on ten comparable properties that were located within seven blocks from the subject and within the same neighborhood code as the subject property. The comparables consist of similar class 2-03 1-story dwellings of masonry or frame and masonry exterior construction. The homes were built 62 to 71 years ago. The comparables range in size from 1,055 to 1,558 square feet of living area. Each comparable features a basement with four being partially finished; eight comparables have central air conditioning; two comparables each have a fireplace; and seven comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$14,745 to \$20,926 or from \$9.46 to \$19.75 per square foot of living area.

Appellants also submitted property characteristics sheets depicting color photographs and descriptive data/information on the subject and each comparable property. Finally, the appellants submitted a narrative memorandum contending, in part, that the majority of the comparable properties are of higher quality construction, are remodeled, and/or are larger in dwelling size, but they have lower assessment amounts when compared to the subject property. The appellants also argued that the subject dwelling has not been renovated or significantly updated since its original construction.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$24,450. The requested assessment would reflect a total market value of \$244,500 or \$232.19 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$19,913 or \$18.91 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 \$25,702. The subject's assessment reflects a market value of \$257,020 or \$244.08 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$21,165 or \$20.10 per square foot of living area.

In response to the overvaluation argument, the board of review submitted information on four comparable properties located within .25 of a mile of the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with similar class 2-03 1-story dwellings of masonry or frame and masonry exterior construction containing either 1,070 or 1,080 square feet of living area. The comparables have sites that range in size from 7,260 to 8,316 square feet of land area and were built from 61 to 64 years ago. Each comparable has a basement with three being partially finished. Three comparables have central air

conditioning, and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from May to December 2019 for prices ranging from \$295,000 to \$317,500 or from \$275.70 to \$293.98 per square foot of living area, land included.

In response to the inequity in assessment argument, the board of review submitted information on four comparable properties located within .25 of a mile of the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,020 to 1,095 square feet of living area. The comparables were built from 61 to 65 years ago. Each comparable has a basement with two being partially finished. Each comparable also has central air conditioning and a 2-car garage. The comparables have improvement assessments that range from \$23,592 to \$23,791 or from \$21.73 to \$23.14 per square foot of living area.

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

Conclusion of Law

The appellants contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the appellants argue that some comparables that are larger in size, better in build quality, and/or have undergone renovation and yet are assessed lower than the subject property is proof of the subject's overvaluation and/or inequity in assessment. The Board finds this argument unpersuasive. In general terms, it is noteworthy that many factors may affect a property's final assessment amount such as application of various exemptions, location of the property, local zoning ordinances, obsolescence (physical, functional or economic), etc. In conducting a comparative analysis, as a general rule, the Property Tax Appeal Board looks to the comparable properties presented by both parties that are most similar to the subject property and gives more weight to these comparables in its analysis. Conversely, the Board considers but gives less weight to the comparables that are less similar to the subject, i.e, those properties which are less proximate in location or which differ significantly from the subject in dwelling size, age, style, features, etc. Additionally, given that no two properties are identical, the Board will consider whether any upward or downward (dollar amount) adjustments should be applied to the most similar comparables in the record in order to make them more equivalent to the subject property. Therefore, a supposition that a comparable property that appears to be superior to the subject but enjoys a lower assessment is definitive proof of overvaluation or inequity in assessment is an incorrect conclusion as it ignores the above assessment factors and disregards a proper comparative analysis.

In applying the appropriate comparative analysis, the Board finds that with respect to the overvaluation argument, the parties submitted a total of eight suggested comparable sales and one comparable listing. The Board gave less weight to appellants' comparable listing due to the

fact that although the listing price may represent the upper limit of the market value for this comparable, this property had not actually sold and therefore does not accurately reflect the market value as of the January 1, 2019 assessment date at issue. The Board also gave less weight to appellants' comparable #4 based on its significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' sale comparables #1 through #3, along with board of review comparables as these seven comparables are most similar to the subject in location, lot size, design, dwelling size, and most features. However, six of these seven homes have a finished basement area, dissimilar to the subject's unfinished basement, thus requiring downward (dollar amount) adjustments to these comparables due to their superior finished basements in order to make them more equivalent to the subject. These seven best comparable sales in the record sold from May through December 2019 for prices ranging from \$180,000 to \$317,500 or from \$162.20 to \$293.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,020 or \$244.08 per square foot of living area, including land, which is within the range established by the most similar sale comparables in the record both in terms of overall value basis and on a per square foot basis. After considering adjustments to the most similar comparables in the record for differences from the subject, the Board finds that the appellants did not establish by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not justified on the grounds of overvaluation.

Alternatively, the taxpayers contend assessment inequity with respect to the improvement 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented for the Board's consideration data on fourteen suggested equity comparables with varying degrees of similarity to the subject. The Board gave less weight to appellants' equity comparables #1, #2, #3, #5, #7, #8, #9, and #10, along with board of review equity comparables #1 and #3 based on their larger dwelling size relative to the subject, finished basement area, and/or lacking a garage which is a feature of the subject property.

The Board finds the best evidence in the record of equity in assessment to be appellants' equity comparables #4 and #6, along with board of review's equity comparables #2 and #4. These four equity comparables were most similar to the subject in style/design, location, dwelling size, unfinished basement, and most other features. These comparables had improvement assessments ranging from \$20,271 to \$23,791 or from \$17.51 to \$23.14 per square foot of living area. The subject's improvement assessment of \$21,165 or \$20.10 per square foot of living area falls within the range established by the best equity comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record, the Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's

improvement was inequitably assessed and, therefore, no reduction in the subject's assessment is warranted on the basis of uniformity of assessments.

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: October 19, 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

Orlando Colon & Mary Hudgins-Colon

505 N Prospect Manor Ave

Mount Prospect, IL 60056

COUNTY

Cook County Board of Review

County Building, Room 601

118 North Clark Street

Chicago, IL 60602