



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

APPELLANT: Carolyn Van Eck
DOCKET NO.: 19-41708.001-R-1
PARCEL NO.: 27-11-211-004-0000

The parties of record before the Property Tax Appeal Board are Carolyn Van Eck, 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: \$9,756
IMPR.: \$45,071
TOTAL: \$54,827

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 2-story dwelling of masonry exterior construction with 4,154 square feet of living area. The dwelling is 24 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 16,260 square foot site and is located in Orland Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity and overvaluation as the bases of the appeal. In support of these claims, the appellant submitted information on a total of 11 suggested comparable properties which reflected equity data, 9 of which also depicted sale data.¹ Six comparables were located in the same assessment neighborhood code as the subject property.

¹ For ease of reference, the Board has re-numbered the comparables on pages 2-4 of the appellant's grid analysis as comparables #5 through #11.

The comparables have sites that range in size from 10,228 to 38,637 square feet of land area and are improved with ten, 2-story and one, 1-story dwellings of masonry or frame and masonry exterior construction. The dwellings range in size from 2,999 to 4,240 square feet of living area and range in age from 10 to 39 years old. The comparables each have a basement, four being partially finished. Each comparable also features central air conditioning, a fireplace, and from 2-car to a 3.5-car garage. Nine comparables sold from July 2009 to January 2020 for prices ranging from \$410,000 to \$590,000 or from \$104.47 to \$139.15 per square foot of living area, including land. The comparables had improvement assessments ranging from \$30,115 to \$51,505 or from \$8.50 to \$12.71 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$50,177. The requested assessment would reflect a total market value of \$501,770 or \$120.79 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 \$40,421 or \$9.73 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 \$54,827. The subject's assessment reflects a market value of \$548,270 or \$131.99 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. The subject property has an improvement assessment of \$45,071 or \$10.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties. Two comparables were located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 12,056 to 30,884 square feet of land area and are improved with 2-story dwellings of frame and masonry or stucco exterior construction ranging in size from 4,022 to 4,134 square feet of living area. The dwellings were built 16 to 27 years ago. Each comparable features a basement, one being partially finished. Each comparable also features central air conditioning, 1 or 2 fireplaces, and a 3-car garage. The comparables sold from August 2017 to October 2019 for prices ranging from \$567,500 to \$595,000 or from \$137.84 to \$144.91 per square foot of living area, land included. The comparables had improvement assessments ranging from \$39,416 to \$52,680 or from \$9.80 to \$12.83 per square foot of living area.

In written rebuttal, the appellant distinguished three of the board of review's comparables from the subject property.

Conclusion of Law

The appellant contends 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

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 thirteen suggested comparables containing sale data. The Board gave less weight to appellant's comparables #4, #6, #10, and #11, along with board of review comparable #2 based on their sale dates being too remote in time from the subject's January 1, 2019 assessment date at issue to accurately reflect the subject's market value as of that date compared to the remaining comparable sales in the record. The Board gave less weight to appellant's comparables #3, #7, and #9, along with board of review comparables #2 and #3 based on their locations outside of the subject's assessment neighborhood code. The Board also gave reduced weight to appellant's comparables #1, #2, #4, #5, #6, #7, #8, and #11 due to being significantly smaller in dwelling size relative to the subject. Additionally, comparable #6 is a 1-story design dwelling, dissimilar to the subject's 2-story style home.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, which were most similar to the subject in location, lot size, dwelling size, design, and most features. These two most similar comparables in the record also sold more proximate in time to the January 1, 2019 assessment date at issue. These most similar comparables in the record sold in June and October 2019 for prices of \$567,500 and \$595,000, or for \$137.84 and \$144.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$548,270 or \$131.99 per square foot of living area, including land, which is lower than the two best comparable sales in this record in terms of both overall value basis and on a per square foot basis. Based on this record, and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified on the basis of overvaluation.

Alternatively, the taxpayer contends 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 appellant 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 fifteen comparables with equity data. The Board gave less weight to appellant's comparables #1, #2, #4, #5, #6, #7, #8, and #11 based on their significantly smaller dwelling size when compared to the subject dwelling. Additionally, the Board gave less weight to appellant's comparables #2, #9, and #10, along with board of review comparables #2 and #3, based on their locations being outside of the subject's assessment neighborhood code.

The Board finds the remaining two board of review comparables are generally similar to the subject in location, design, size, and most features. These comparables had improvement assessments of \$44,102 and \$52,680 or \$10.71 and \$12.83 per square foot of living area. The subject's improvement assessment of \$45,071 or \$10.85 per square foot of living area is

bracketed by the best equity comparables submitted for the Board's consideration. Taxpayer who objects to an assessment on the basis of lack of uniformity bears the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and, therefore, no reduction is warranted on the grounds of lack of uniformity.

As a final matter, the Board is cognizant of the fact that a decision was issued in the prior year under docket #18-33822.001-R-1 reducing the subject's assessment to \$56,073 for the tax year 2018. The current assessment for the tax year 2019 of \$54,827 is below that amount. However, as neither party raised the issue of whether or not the statutory mandates of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) are applicable to the case at bar, the Board makes the above findings based on equity and the weight of the evidence submitted by the parties.

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: September 21, 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

Carolyn Van Eck
8159 Dorstep Ln
Orland Park, IL 60462

COUNTY

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