



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

APPELLANT: Dennis Brooks
DOCKET NO.: 19-41906.001-R-1
PARCEL NO.: 07-04-106-006-0000

The parties of record before the Property Tax Appeal Board are Dennis Brooks, 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: \$5,250
IMPR.: \$21,584
TOTAL: \$26,834

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 ranch-style dwelling with frame exterior construction containing 1,900 square feet of living area.¹ The dwelling is approximately 46 years old. The home is built on a concrete slab foundation and features central air conditioning, attached 2-car garage, and an enclosed 500-square foot patio. The property is located in Hoffman Estates, Schaumburg Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant provided information on four comparable properties that were located within .7 of a mile from the subject property and in the same

¹ The parties disagree with respect to the subject's dwelling size with the appellant claiming that the subject contains 1,900 square feet of living area and the board of review depicting the subject as having 2,400 square feet of living area. The Property Tax Appeal Board's findings will be discussed in the body of this decision.

neighborhood code as the subject property. The comparables consist of similar class 2-04 one-story, ranch-style frame dwellings built 50 or 52 years ago. The dwellings range in size from 1,900 to 2,031 square feet of living area. The comparables are each built on a concrete slab foundation. Two comparables each have central air conditioning; three comparables each have a fireplace; and each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$21,480 to \$23,104 or from \$11.08 to \$11.38 per square foot of living area.

In further support of his claim, the appellant submitted information that in 2012, an enclosed back porch was added to the home measuring 20' x 25' for a total size of 500 square feet. The enclosed porch is not insulated, heated, or cooled. The appellant argued that the board of review erroneously included the 500-square foot enclosed porch as living area and calculated the subject's tax year 2019 improvement assessment based on 2,400 square feet of living area rather than 1,900 square feet of living area as was done prior to the addition of the porch. The appellant also asserted that he submitted the architectural drawings to the Village of Hoffman Estates and submitted evidence that he requested from the Cook County Assessor's Office a visual inspection of the enclosed porch. The record contains no evidence that the Assessor's Office made the requested physical inspection of the subject property as requested by the appellant.

Based on this evidence, the appellant requested that the enclosed porch be excluded from the calculation of the living area and that the subject's improvement assessment be reduced to \$18,002.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,704. The subject has an improvement assessment of \$24,454 or \$10.19 per square foot of living area based on a 2,400-square foot living area.

In support of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables are reported to be one-story frame dwellings. However, the photographs and the property information sheets submitted by the board of review depict the comparables as split-level design homes classified as class 2-03 properties under the Cook County Real Property Assessment Classification Ordinance. The comparables range in size from 1,475 to 1,597 square feet of living area. The dwellings were each built 49 years ago. With respect to their foundations, comparable #1 has a full unfinished basement; comparables #2 and #3 each have a partial basement with finished area; and comparable #4 is built on a concrete slab foundation. Three comparables have central air conditioning; two comparables have a fireplace; and each comparable has a 2-car garage. The comparables have improvement assessments that range from \$20,104 to \$22,385 or from \$13.11 to \$14.81 per square foot of living area.

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

² The Property Tax Appeal Board is cognizant of the fact that paragraph 2c of the Residential Appeal form depicts the appellant's assessment request to be identical to the board of review assessment amounts. However, the Board finds that the amount of reduction requested by the appellant is expressly stated on page 6 of the rebuttal evidence submitted by the appellant.

In rebuttal, the appellant submitted a total of 11 exhibits in support of the following relevant arguments: The board of review comparables are dissimilar from the subject in design and property class; the board of review erroneously calculated subject's improvement assessment based on a larger (2,400-square foot) living area; that in January 2021, the board of review reduced the subject's dwelling size to 1,903 square feet of living area; and that the assessor's property description database contains numerous errors regarding the descriptions of the subject property and the parties' comparable properties;

Conclusion of Law

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, with respect to the enclosed porch, the Board finds that based on the evidence in this record that the enclosed porch is not insulated, heated, or cooled, it was improperly added to the total size of living area. The Board's finding is supported by the fact that the board of review reduced the subject's living area by approximately 500 square feet for the tax year 2021. Therefore, the Board finds that the subject contains 1,900 square feet of living area based on the dimensions submitted into evidence by the appellant which was not challenged by the board of review. The Board finds that the board of review did not submit a property record card for the subject depicting the schematic diagram of the subject dwelling as required by Section 1910.40(a) of the Property Tax Appeal Board Rules. (86 Ill.Admin.Code 1910.40(a)). Finally, the evidence disclosed that no assessing official personally inspected the enclosed porch area when requested by the appellant to do so which detracts from the board of review's assertion that the subject's improvement assessment should be based on 2,400 square feet of living area. However, the Board also finds that the enclosed porch is a feature of the subject dwelling which needs to be considered when conducting a comparative analysis of the subject with the comparables in the record.

The parties presented data on eight suggested comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to the board of review comparables based on their split-level design homes and class 2-03 property classifications, dissimilar to the subject's one-story ranch-style design and a class 2-04 classification. Additionally, board of review comparables #1 through #3 each have a basement, dissimilar to the subject's concrete slab foundation, and comparable #4 has a significantly smaller dwelling size relative to the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the appellant. These comparables were most similar to the subject in location, design, dwelling

size, foundation, and most features. These comparables had improvement assessments ranging from \$21,480 to \$23,104 or from \$11.08 to \$11.38 per square foot of living area. When using 1,900 square feet of living area, the subject's improvement assessment of \$24,454 or \$12.87 per square foot of living area is above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. The most similar comparable #1 with an improvement assessment of \$21,480 or \$11.31 per square foot of living area has a fireplace which the subject lacks, however it does not have an enclosed porch which is a feature of the subject. After considering adjustments to the comparables for differences from the subject, the Board finds that based on this record, the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

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

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