



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

APPELLANT: Dave Kennebeck
DOCKET NO.: 19-42434.001-R-1
PARCEL NO.: 03-33-206-016-0000

The parties of record before the Property Tax Appeal Board are Dave Kennebeck, the appellant(s); 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: \$7,300
IMPR.: \$61,864
TOTAL: \$69,164

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants¹ 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 is improved with a ten-year-old, two-story, building of masonry construction containing 3,344 square feet of gross building area. Features of the subject include a full unfinished basement, central air conditioning, one fireplace and a three-car garage. The property is situated on 12,696 square feet of land in the town of Mount Prospect, Wheeling Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four suggested equity comparable properties.

¹ The Petition was filed in the name of Dave Kennebeck. Cindy Kennebeck is his wife. Both Dave and Cindy testified at hearing. They are co-owners of the subject property.

Each of these comparable properties were in the town of Mount Prospect and within ¼ mile of the subject property. They ranged from 3,000 to 3,750 square feet of gross building area. Each was improved with a two-story building. The exterior construction ranged from masonry for two properties; frame for one; and frame/masonry for one. Like the subject property, each comparable property contained a full unfinished basement. Three contained one fireplace and a two-car garage.

The appellants submitted a one-page brief summarizing their argument for an assessment reduction. The appellants argued that their property should be compared to their suggested properties in Mount Prospect, as is the subject property, rather than in Arlington Heights, as does the board of review (BOR). The appellants stated in their brief that comparing their property to properties in Arlington Heights was incorrect because those are in a different town and school district. The appellants also submitted a copy of the Board's decision in docket number 13-27433.001-R-1, issued November 20, 2015.

The BOR submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$69,164. The subject property has an improvement assessment of \$61,864, or \$18.50 per square foot of gross building area. In support of its contention of the correct assessment, the BOR submitted information on four suggested equity comparable properties. Each of these comparable properties was in the town of Arlington Heights. They ranged from 3,444 to 3,781 square feet of gross building area. Each was improved with a two-story building. The exterior construction ranged from masonry for one of the properties; and frame/masonry for three. Three comparable properties contained a full unfinished basement; and one contained a full basement finished with a recreational room. Each contained one fireplace and a two-car garage.

The appellants testified at hearing that the subject property was in Mount Prospect, but only a few blocks away from residential properties in Arlington Heights. They identified suggested properties in Mount Prospect they believed were most similar with the subject property and that were within ¼ mile of it. The subject property was in a Mount Prospect subdivision containing very few residential properties that did not share many characteristics with the subject. They did not select properties from Arlington Heights because they benefited from better municipal services and schools, and lower taxes and fees, despite those properties being in proximity with the subject property in Mount Prospect. The appellants referred to the Board's prior 2013 decision in which they received an assessment reduction. According to the appellants, this reduction was due to a correct comparison of their subject property to suggested similar properties in Mount Prospect.

The BOR representative testified that suggested comparable properties submitted by the BOR were within ¼ mile of the subject property and were within the same Subdivision Code 50 as the subject, despite being in Arlington Heights. The BOR representative testified the difference in municipalities was not significant because the subject and the BOR's suggested comparable properties were similar in many other key characteristics. The BOR representative stressed in her testimony that the comparable properties were less than ¼ mile from the subject and were similar in gross living area.

Conclusion of Law

The appellants contend 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 comparable properties 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.

Neighborhood boundaries may be based on political considerations, such as a municipality. The appellants testified municipal services and schools in Mount Prospect are inferior to those found in Arlington Heights, despite being only a distance of a few blocks. Yet, Mount Prospect taxes and fees are higher. The BOR representative considered the Subdivision Code 50 designation for both the subject property and the BOR's suggested comparable properties in Arlington Heights to be significant.

A neighborhood may be identified by characteristics beyond political boundaries or subdivision codes used by the BOR. Other characteristics include the similarity of housing, the stages of development, economic factors such as income and employment, and building styles and construction materials. Property characteristics such as the gross living area, basements, garages, air conditioning and fireplaces are key to determining similarity across suggested properties and do not necessarily hinge on subdivision codes or the political boundaries of a municipality.

The Board's 2013 decision, cited by the appellants, was in a prior general assessment period. A careful reading discloses the suggested comparable properties submitted by both parties were different than those in the instant appeal.

The appellants' comparable property #4 featured a masonry exterior construction, a full unfinished basement, central air conditioning, one fireplace and a two-car garage. It was within ¼ mile of the subject and contained 3,401 square feet of gross living area. Comparable property #3 was of frame and masonry exterior construction, but otherwise similar with the subject. It contained 3,174 square feet of gross living area and was within ¼ mile of the subject. Both properties were in Mount Prospect. These key property characteristics were similar with the subject. These properties were from 14 to 16 years old, whereas the subject was ten years old.

The BOR's comparable property #4 was in Arlington Heights, but according to the hearing testimony, was within ¼ mile of the subject. It was of frame and masonry exterior construction, but otherwise similar with the subject. It featured a full unfinished basement, central air conditioning, one fireplace and a two-car garage. It was 15 years old, whereas the subject was ten years old.

The Board finds the best evidence of assessment equity to be the appellants' comparable(s) #3 and #4, and the board of review's comparable(s) #4. These comparable properties were most

similar with the subject and had improvement assessments that ranged from \$13.87 to \$19.00 per square foot of living area. The subject's improvement assessment of \$18.50 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's 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:

March 15, 2022



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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