



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

APPELLANT: Stephen & Ann Guter  
DOCKET NO.: 19-43919.001-R-1  
PARCEL NO.: 10-20-412-001-0000

The parties of record before the Property Tax Appeal Board are Stephen & Ann Guter, 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:** \$2,976  
**IMPR.:** \$26,221  
**TOTAL:** \$29,197

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 one-story dwelling of brick exterior construction with approximately 1,080 square feet of living area.<sup>1</sup> The dwelling is approximately 58 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, one bathroom, a frame porch and a detached shed. The property has an approximately 3,720 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Board finds the best evidence of dwelling size and description of the other improvements is found in the Plat of Survey dated April 15, 2013 provided by the appellants, which includes a schematic diagram and dimensions of the subject dwelling and depicts other improvements on the subject property.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located from 3 blocks to within 1 mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,086 to 1,195 square feet of living area. The dwellings range in age from 56 to 58 years old. Each comparable has a full basement, four of which have recreation rooms. The comparables each have central air conditioning, two comparables each have one bathroom, three comparables each have 1.5 bathrooms and four comparables have either a 1-car, a 2-car or a 2.5-car garage. One comparable has a shed. The comparables have improvement assessments that range from \$15,800 to \$26,710 or from \$14.55 to \$22.91 per square foot of living area.

The appellants asserted that the subject's 2019 improvement assessment was increased by 48.40% from the previous year and a total assessed value increase of 43.36%. The appellants argued that for neighborhood 31, the median assessed value for residential property increased only 17% as shown in the 2019 North Triad Assessment Cook County Assessor's Office document labeled Niles: Residential 2019 Assessment Narrative provided by the appellants.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$20,673 or \$19.14 per square foot of living area, using 1,080 square feet of living area, which reflects a 17% increase over the previous 2018 assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,197. The subject property has an improvement assessment of \$26,221 or \$24.28 per square foot of living area, when using 1,080 square feet of living area. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within one-quarter of a mile of the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction ranging in size from 1,025 to 1,070 square feet of living area. The dwellings range in age from 58 to 68 years old. One comparable has a crawl space foundation and three comparables have full basements, one of which has a recreation room. Two comparables have central air conditioning, each comparable has one bathroom and two comparables each have a 1.5-car garage. The comparables have improvement assessments that range from \$24,608 to \$26,026 or from \$23.84 to \$24.69 per square foot of living area. The board of review asserted that its comparables are close to the subject in age, size and proximity, with the furthest comparable being approximately one-quarter of a mile from the subject and have the same or higher assessed values than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers 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 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.

As an initial matter, the Board has given no weight to the appellants' argument concerning the increase in the subject's improvement assessment from 2018 to 2019 by a purported 48.40%. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative equity or market data. The Board finds the appellants submitted only equity information but provided no credible comparable sales or a credible appraisal to challenge the correctness of the subject's assessment on market value grounds. Furthermore, the Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The record disclosed 2019 is the first year of the general assessment cycle. The Board finds in general assessment years the assessors are required by the Property Tax Code to actually view and determine as near as practicable the value of each property as of January 1 of that year. This may result in many properties having increased or decreased assessments from the prior general assessment period of varying amounts and percentage rates depending on prevailing market conditions. Therefore, the Board gives this aspect of the appellants' argument no weight.

The parties provided nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellants' comparable #5 due to its distant location from the subject being nearly 1 mile away. The Board has given reduced weight to board of review comparable #1 as it has a crawl space foundation in contrast to the subject's basement foundation.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record. These comparables are relatively similar to the subject in dwelling size, design and age, with varying degrees of similarity in some features when compared to the subject. The comparables have improvement assessments that range from \$25,197 to \$26,710 or from \$22.02 to \$24.69 per square foot of living area. The subject's improvement assessment of \$26,221 or \$24.28 per square foot of living area is within the range established by the best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 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:

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

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