



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

APPELLANT: Annette Vranas
DOCKET NO.: 19-47646.001-R-1
PARCEL NO.: 10-33-416-023-0000

The parties of record before the Property Tax Appeal Board are Annette Vranas, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Chicago; 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: \$11,035
IMPR.: \$45,700
TOTAL: \$56,735

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 two-story dwelling of masonry exterior construction with 3,267 square feet of living area. The dwelling is approximately 73 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 2-car garage. The property has a 10,032 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-06 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 submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction that range in size from 3,421 to 3,811 square feet of living area. The homes are 63

to 98 years old. Three comparables have a basement, one with finished area, and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces and from a 1-car to a 2-car garage. The comparables have improvement assessments that range from \$46,706 to \$51,235 or from \$13.20 to \$13.96 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$44,529 or \$13.63 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 \$57,610. The subject property has an improvement assessment of \$46,575 or \$14.26 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood as the subject property. The comparables are improved with two-story class 2-06 dwellings of masonry exterior construction that range in size from 3,157 to 3,290 square feet of living area. The homes range in age from 64 to 78 years old. Each comparable has an unfinished basement, one or two fireplaces and from a 1.5-car to a 2.5-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$47,440 to \$47,676 or from \$14.49 to \$15.03 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables along with board of review comparable #1 which differ from the subject in dwelling size, age, finished basement and/or lack central air conditioning.

The Board finds the best evidence of assessment equity to be the remaining three board of review comparables which are similar to the subject in location, age, design and dwelling size but each of these properties has an unfinished basement, compared to the subject's slab foundation, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These comparables had improvement assessments that ranged from \$47,440 to \$47,672 or from \$14.49 to \$15.03 per square foot of living area. The subject's improvement assessment of \$46,575 or \$14.26 per square foot of living area falls within the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences from the subject, such as a basement feature, the Board finds the evidence supports the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Annette Vranas, by attorney:
Ellen G. Berkshire
Verros Berkshire, PC
225 West Randolph
Suite 2950
Chicago, IL 60606

COUNTY

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