



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

APPELLANT: Kevin Marshall
DOCKET NO.: 19-48132.001-R-1
PARCEL NO.: 31-32-106-015-0000

The parties of record before the Property Tax Appeal Board are Kevin Marshall, 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: \$4,095
IMPR.: \$37,975
TOTAL: \$42,070

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.

Background

The subject property consists of a two-story dwelling of masonry construction with 4,790 square feet of living area. The dwelling was 10 years old. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 10,922 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition for appeal asserted assessment inequity and an appraisal as the grounds for appeal. Appellant's evidentiary submissions to the Board did not include an appraisal, however, and appellant testified at the June 9, 2022, hearing on this matter that he was unable to obtain an appraisal of the subject property. Therefore, assessment inequity is the only remaining basis for this appeal. In his initial evidentiary submission, appellant presented evidence regarding four suggested equity comparable properties to the Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,070. The subject property has an improvement assessment of \$37,975 or \$7.93 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparables.

The appellant submitted rebuttal evidence that included information about 20 additional suggested comparable properties. No information was presented, however, about the features of the dwellings on those properties, such as exterior construction, age of the dwelling, basement area, presence or lack of central air conditioning, garage size, number of rooms, number of bedrooms, and number of bathrooms. Furthermore, a Board rule prohibits an appellant from submitting comparable properties as rebuttal evidence. 86 Ill. Admin. Code § 1910.66(c).

During the June 9, 2022, hearing, appellant testified that several of the Board of Review's suggested comparable properties were five to eight miles away from the subject property in different municipalities and in areas with better school districts. He acknowledged that the board of review's comparable one was located very close to the subject property. The assessed valuation of that property's improvements for 2019 was \$8.32 per square foot of living area, higher than the subject's improvement assessment of \$7.93 per square foot. Appellant testified that an owner of that property had told him that the owners did not appeal the assessment because they were veterans and did not pay property taxes anyway.

The documentary evidence indicated that the board of review's comparable one sold for \$190,600 on May 15, 2017. Appellant testified that this sale price indicated that this comparable's true market value was less than the improvement assessment of \$8.32 per square foot of living area suggested. Appellant also testified that the suggested comparables he submitted as rebuttal evidence were closer to the subject property than most of the comparables submitted by the board of review. He did not understand why the board of review had ignored comparables he had found that were closer to the subject property than several of the board of review's suggested comparable properties.

The board of review's representative testified at the hearing that the board of review's comparable one indicated that the subject's assessment was equitable because of the similarities between the properties, their proximity, and the comparable's higher improvement assessment per square foot of living area. She further testified that the board of review's other comparables were several miles away from the subject, but they had been chosen because of their similarities to the subject.

Conclusion of Law

Assessment inequity is the basis of the taxpayer's appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable

degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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.

Appellant testified that he had difficulty finding comparable properties because the development in which the subject was located was never completed. The closest suggested comparable property was the board of review's comparable one, which was right behind the subject property and about a tenth of a mile away. Like the subject property, this suggested comparable had a two-story, single-family residence with nine rooms, three full bathrooms, a half bath, air conditioning, a full, unfinished basement, and a three-car garage, and that dwelling was 10 years old, the same age as the subject's dwelling

The board of review's comparable one had an improvement assessment of \$8.32 per square foot of living area for the 2019 tax year. This is above the subject property's improvement assessment of \$7.93 per square foot of living area. Appellant testified that his neighbors who owned the board of review's comparable one told him that they did not bother to appeal their assessment because they were veterans and did not pay any property taxes. This does not show that the assessment was wrong, however, or that it would have been reduced had the owners appealed it.

Appellant asserted at the hearing that the price paid for the board of review's comparable one by the current owners in 2017 indicates that the comparable's assessment was too high. This appeal involves an assessment equity issue, however, not a market value issue. An assessment equity argument focuses on whether properties that are similar in kind and character to the subject property and are similarly situated to it are being taxed at different proportions of their true value. *Peacock*, 339 Ill. App. 3d at 1069. Additionally, even if market value was at issue, the sale of one comparable property is not sufficient to establish the subject property's market value.

The Board finds that the best comparable properties in this record are the board of review's comparable one and the appellant's comparables two and four. Like the subject property, these comparables had two-story, single-family residences with central air conditioning, full, unfinished basements, and 2.5 or three-car garages. The improvement assessments of these comparable properties ranged from \$6.87 to \$8.32 per square foot of living area. The subject property's improvement assessment falls of \$7.93 per square foot falls within the range suggested by the best comparable properties in this record. The Board therefore concludes that the appellant did not show by clear and convincing evidence that the subject property was

inequitably assessed, and a reduction in the assessment of the property for the 2019 tax year is not 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: July 19, 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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