



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

APPELLANT: Joyce Ann Carter
DOCKET NO.: 19-50632.001-R-1
PARCEL NO.: 29-24-402-011-0000

The parties of record before the Property Tax Appeal Board are Joyce Ann Carter, the appellant, by attorney Dimitrios Trivizas of Dimitrios P. Trivizas, Ltd. in Skokie, 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: \$4,070
IMPR.: \$14,800
TOTAL: \$18,870

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 is improved with a two-story dwelling of frame and masonry construction containing 2,597 square feet of living area. The dwelling is approximately 38 years old. Features of the property include a partial unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a two-car detached garage. The property has a 10,176 square foot site located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-78 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 three equity comparables improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,812 to 2,952 square feet of living area. The homes range in age from 22 to 44 years old. Two comparables have full basements and one comparable has no basement. Each

property has central air conditioning, one fireplace, 2½ to 3½ bathrooms, and a two-car or a three-car garage. Each property has the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$7,910 to \$16,181 or from \$2.81 to \$5.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$10,930.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,909. The subject property has an improvement assessment of \$16,839 or \$6.48 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 improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,269 to 2,868 square feet of living area. The homes range in age from 16 to 19 years old. Each property has a full or partial unfinished basement, central air conditioning, 1½ to 2½ bathrooms, and a two-car or a three-car garage. Three of the comparables have one fireplace. The comparables have the same classification code as the subject but only comparable #1 has the same neighborhood code as the subject property. The comparables have improvement assessments that range from \$15,893 to \$19,174 or from \$6.52 to \$7.75 per square foot of living area.

In rebuttal the appellant submitted information on seven new equity comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to this rule, the Property Tax Appeal Board finds the new comparables submitted by the appellant are improper rebuttal evidence and will give no consideration to these properties in determining the correct assessment of the subject property.

Conclusion of Law

The appellant 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 the evidence in the record supports a reduction in the subject's assessment.

The Board gives less weight to appellant's equity comparable #1 as this property has no basement whereas the subject property has a partial unfinished basement. The Board finds appellant's comparable #2 and the comparables provided by the board of review are significantly newer than the subject dwelling ranging in age from 16 to 22 whereas the subject dwelling is

approximately 38 years old indicating that each would require a downward adjustment for age to make them more equivalent to the subject property. Additionally, appellant's comparables #2 as well as board of review comparable #4 are approximately 14% and 10% larger than the subject dwelling, respectively, suggesting that downward adjustments for size may be appropriate. The Board also finds that board of review comparables #2 through #4 are not located in the subject's neighborhood which detracts from the weight that can be given these properties. Nevertheless, the appellant's comparable #2 has an improvement assessment of \$11,985 or \$4.06 per square foot of living area, which is below the subject's improvement assessment, even though the home is newer and larger. The four board of review comparables have improvement assessments ranging from \$15,893 to \$19,174 or from \$6.52 to \$7.75 per square foot of living area, which is above the subject's improvement assessment of \$6.48 per square foot of living area, however these comparables would require downward adjustments for age. The comparable most similar to the subject in age, appellant's comparable #3, has an improvement assessment of \$16,181 or \$5.50 per square foot of living area while the subject has an improvement assessment of \$16,839 or \$6.48 per square foot of living area, which is above the improvement assessment of the best comparable in terms of age even though this dwelling is approximately 13% larger than the subject home. Based on this record, after considering the comparables submitted by the parties, the Board finds a reduction in the subject's improvement 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:

May 21, 2024



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

Joyce Ann Carter, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

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