



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

APPELLANT: Robert Reid
DOCKET NO.: 20-20043.001-R-1
PARCEL NO.: 16-18-201-012-0000

The parties of record before the Property Tax Appeal Board are Robert Reid, 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: \$5,000
IMPR.: \$32,594
TOTAL: \$37,594

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 2020 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 stucco exterior construction with 1,848 square feet of living area. The dwelling is approximately 112 years old. Features of the home include a partial unfinished basement, central air conditioning, and a two-car garage.¹ The property has a 5,000 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject dwelling is classified as a Class 2-05 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. The appellant completed Section IV – Recent Sale Data of the Residential Appeal petition disclosing the sale of the subject property by John Swain, the seller, on August 29, 2014, for a

¹ The parties differ as to the number of fireplaces for the subject property; however, the Board finds this discrepancy will not impact the Board's decision for this appeal.

price of \$433,000. The appellant also indicated the parties to the transaction were not related, the property was sold through a realtor with Century 21, the property was advertised for sale through a Multiple Listing Service (MLS) for a two-month period, and the property was not sold due to a foreclosure action or using a contract for deed.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject property and are located from 75 feet to 150 feet from the subject property. The comparables are improved with two-story dwellings of frame or stucco exterior construction ranging in size from 1,727 to 2,050 square feet of living area. The dwellings range in age from 102 to 117 years old and have full basements with one comparable having 800 square feet of finished area. Two comparables each have central air conditioning, and each comparable has a garage, three of which are reported as having two-car garages. The comparables have improvement assessments ranging from \$28,153 to \$33,859 or from \$16.26 to \$16.99 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$29,094 or \$15.74 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 \$37,594. The subject property has an improvement assessment of \$32,594 or \$17.64 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 that are located within the same neighborhood code as the subject. Three comparables are located along the same street as the subject property with two comparables located within the same block as the subject. The comparables are improved with two-story dwellings of stucco exterior construction ranging in size from 1,563 to 1,718 square feet of living area. The dwellings range in age from 105 to 111 years old and have full basements, one of which has finished area. Two comparables each have central air conditioning, one comparable has a fireplace, and each comparable has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$29,849 to \$36,137 or from \$18.29 to \$21.03 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review comparable #3 which have finished basements, unlike the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are similar to the subject in location, design, age, dwelling size, foundation, and some features. These six comparables have improvement assessments ranging from \$28,153 to \$36,137 or from \$16.20 to \$21.03 per square foot of living area. Appellant's comparable #1 as well as board of review comparables #1 and #2 are located along the same street and within the same block as the subject property. These comparables have improvement assessments of \$16.26, \$18.29, and \$19.12 per square foot of living area, respectively. The subject's improvement assessment of \$32,594 or \$17.64 per square foot of living area falls within the range established by the best comparables contained in this record and are well supported by the comparables located within the same street as the subject. After considering adjustments to the comparables for differences to the subject, the Board finds the appellant 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.

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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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 17, 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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