



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

APPELLANT: Harlan and Carol Weivoda
DOCKET NO.: 20-20058.001-R-1
PARCEL NO.: 23-36-301-033-0000

The parties of record before the Property Tax Appeal Board are Harlan and Carol Weivoda, 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: \$15,631
IMPR.: \$22,539
TOTAL: \$38,170

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 2020 tax year. The Property Tax Appeal Board (PTAB) 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 frame and masonry exterior construction with 2,488 square feet of living area. The dwelling is 53 years old. Features of the home include a partial basement with finished area, central air conditioning, and a 2.5-car garage. The property has a 36,780 square foot site located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellants submitted a total of seven equity comparables, which included a grid analysis of four comparables plus supplemental computer printouts of each property containing another three comparables. All seven comparables are located within the same neighborhood code as the subject and are improved with class 2-03, 2-04 or class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size

from 1,734 to 3,180 square feet of living area. The dwellings range in age from 22 to 109 years old. Six comparables have full basements, four of which have finished area, and a fireplace. Six comparables each have central air conditioning. Each comparable has from a 1-car to a 3-car garage. The appellants disclosed the comparable with PIN 23-36-300-009-0000 has been under renovation for the last two years. The comparables have improvement assessments ranging from \$14,431 to \$27,384 or from \$4.70 to \$14.80 per square foot of living area.

In a written statement the appellants stated they are paying a disproportionate amount of property taxes in comparison to other properties in the subdivision. The appellants disclosed all of their comparables are located on McIntosh Street which are more desirable locations, that are on or near the golf course, unlike the subject property that is not located near the golf course on a busy street and has oil and gas lines that run along the street. The appellants also stated the appellants' comparables #2 through #4 are larger two-story dwellings located on the golf course with lower assessments.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$15,039 or \$6.04 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 \$38,170. The subject property has an improvement assessment of \$22,539 or \$9.06 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 within the same neighborhood code as the subject. Three of the comparables are located on McIntosh Street, two of which are also located within the same block as the subject. The comparables are improved with class 2-04 one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,292 to 2,893 square feet of living area. The dwellings range in age from 34 to 53 years old and have partial or full unfinished basements. Each comparable has central air conditioning, one or two fireplaces, and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$23,484 to \$32,878 or from \$10.08 to \$12.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants sent a letter to the PTAB (postmarked August 3, 2021) in order to provide a clearer photograph of the subject property than what was available on the county's website. The appellants sent another letter to the PTAB (postmarked August 5, 2021) to dispute the untimely submission of the board of review evidence to the PTAB. However, the Board finds the board of review timely submitted their evidence on July 30, 2021 within the final 90-day extension deadline of August 3, 2021 that was granted by the PTAB.

In rebuttal, the appellants critiqued the evidence submitted by the board of review and highlighted the differences in valuation of the subject property by county officials in relation to other comparable properties. In addition, the appellants provided Redfin.com estimates and a comparative analysis to illustrate the differences between the assessment valuations and Redfin market value estimates of the subject property to the comparables presented by the parties. The appellants inquired how the two-story homes that have an equivalent or greater resale value could receive a tax break for their 2020 appeal when most ranch homes did not. Based on the

evidence, the appellants asked the PTAB to reduce the subject's 2020 assessment to the level that was reduced for their neighbors' 2020 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.

In response to the appellants' arguments, the appellants' marked assessment equity on the appeal form and not overvaluation as the basis of this appeal. Foremost, the appellants' market value evidence is not substantive because the Redfin Internet estimates do not reflect final sales prices of arms-length sales transactions that are needed to show the subject's assessment is excessive in terms of market value. Therefore, the Board will base its analysis upon the parties' equity comparables in the record.

The parties submitted eleven suggested equity comparables for the Board's consideration. Less weight is also given by the Board to the appellants' comparable with PIN 23-36-300-009-0000 that is being renovated and brings into question its comparability to the subject. The Board gives less weight to the appellants' remaining comparables due to significant differences from the subject in two-story design, dwelling size, age, and/or lack of a basement. These comparables are less comparable to the subject property and require varying upward/downward adjustments for differences in property characteristics to make them more equivalent to the subject property. Board of review comparable #2 is given less weight by the Board due to its newer age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #3 and #4. These comparables are more similar to the subject in one-story design, dwelling size, age and/or other features. These three comparables have improvement assessments ranging from \$23,484 to \$32,878 or from \$10.08 to \$12.47 per square foot of living area. The subject's improvement assessment of \$22,539 or \$9.06 per square foot of living area falls below the range established by the best comparables in this record. The subject's lower assessment is reasonable considering it is located on a busy street. After considering adjustments to the best comparables for differences when compared to the subject, 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.

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: 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

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