



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

APPELLANT: Jay Cohen
DOCKET NO.: 20-20092.001-R-1
PARCEL NO.: 16-17-129-031-0000

The parties of record before the Property Tax Appeal Board are Jay Cohen, 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 **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: \$4,880
IMPR.: \$15,903
TOTAL: \$20,783

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 1.5-story dwelling of frame exterior construction with 1,026 square feet of living area. The dwelling is approximately 108 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 4,880 square foot site located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.¹

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 six equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with similar class 2-03 dwellings of frame exterior construction ranging in size from 1,176 to 1,242

¹ Both parties differ whether or not the subject has a garage. The Board finds the best description of the subject property was the listing from the Cook County Assessor's Office submitted as part of the appellant's evidence that shows the subject lacks a garage.

square feet of living area. The dwellings range in age from 107 to 114 years old. The comparables have partial or full basements, two of which have finished area. Two comparables each have central air conditioning. Five comparables each have a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$17,676 to \$19,993 or from \$14.46 to \$16.16 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$15,903 or \$15.50 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 \$25,046. The subject property has an improvement assessment of \$20,166 or \$19.65 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables, three of which are located within the same neighborhood code as the subject. The comparables are improved with two, 1-story and two, 1.5-story class 2-03 dwellings of frame, masonry or stucco exterior construction ranging in size from 1,100 to 1,436 square feet of living area. The dwellings range in age from 51 to 112 years old. The comparables have full basements, two of which have finished area. Three comparables each have central air conditioning. One comparable has one fireplace. Each comparable has a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$22,204 to \$28,567 or from \$19.74 to \$20.34 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant submitted a rebuttal critiquing the board of review's evidence and detailed the rationale for the selection of the comparables in their evidence. The appellant also provided a table listing 20 comparable properties in the subject's neighborhood, six of which had been submitted by the appellant as equity comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

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. 86 Ill.Admin.Code §1910.66(c).

Pursuant to this rule, the Property Tax Appeal Board finds that the additional 14 new comparables submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

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

The parties submitted ten suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 and the board of review's comparables due to their larger dwelling size, dissimilar location and/or design, newer age and/or finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, #5 and #6 as they are similar to the subject in location, design and/or class, age, dwelling size, and many features. The comparables have improvement assessments ranging from \$18,050 to \$19,993 or from \$15.35 to \$16.16. The subject's improvement assessment of \$20,166 or \$19.65 per square foot of living area falls above the range established by the best comparables in this record and is excessive. After considering adjustments to the comparables for differences from the subject such as the lack of a garage, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request based on inequity is 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 20, 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

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