



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

APPELLANT: Richard Kling
DOCKET NO.: 20-20161.001-R-1
PARCEL NO.: 23-25-202-039-0000

The parties of record before the Property Tax Appeal Board are Richard Kling, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$8,712
IMPR.: \$27,041
TOTAL: \$35,753

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 masonry exterior construction with 3,182 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has a 15,840 square foot site located in Palos Heights, Palos 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 four equity comparables composed of class 2-78 properties of frame and masonry exterior construction that range in size from 2,261 to 3,731 square feet of living area. The homes range in age from 45 to 62 years old. Each comparable has a full basement with two having finished area, central air

conditioning, one or two fireplaces, and an attached 2-car or 2½ -car garage. Each comparable has two full bathrooms and three comparables have one or two half-bathrooms. These properties have the same assessment neighborhood code as the subject. Their improvement assessments range from \$16,155 to \$28,978 or from \$7.01 to \$7.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$23,420.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,753. The subject property has an improvement assessment of \$27,041 or \$8.50 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 exterior construction that range in size from 2,705 to 3,967 square feet of living area. The homes range in age from 14 to 25 years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a 2-car to a 3.5-car garage. Each comparable has the same assessment neighborhood code as the subject and comparables #2 through #4 have the same classification code as the subject property. Their improvement assessments range from \$31,803 to \$46,890 or from \$11.41 to \$12.44 per square foot of living area.

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.

Of the eight comparables submitted by the parties, the Board gives less weight to appellant's comparables #2 and #4 as well as board of review comparables #1, #2, and #3 due to differences from the subject dwelling in size. Additionally, appellant's comparables #2 and #4 differ from the subject in age being approximately 40 years and 23 years older than the subject dwelling, respectively. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparable #4, as these properties are improved with homes most similar to the subject dwelling in size. However, appellant's comparables #1 and #3 are 25 years and 40 years older than the subject dwelling, respectively, indicating that upward adjustments to the assessments of these two properties for age to make them more equivalent to the subject dwelling is appropriate. These comparables have improvement assessments that range from \$22,722 to \$40,752 or from \$7.01 to \$12.44 per square foot of living area. The comparable most similar to the subject in age has an improvement assessment of \$40,752 or \$12.44 per square foot of living area. The subject's improvement assessment of \$27,041 or \$8.50 per square foot of living area falls within the range established by the best comparables in this record and is well supported when considering the suggested adjustments for age and the best comparable in the record in terms of both size and age. Based on this record 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.

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

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