



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

APPELLANT: Dianne Werner  
DOCKET NO.: 20-20168.001-R-1  
PARCEL NO.: 23-29-304-012-0000

The parties of record before the Property Tax Appeal Board are Dianne Werner, 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 **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:** \$8,389  
**IMPR.:** \$29,138  
**TOTAL:** \$37,527

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 3,404 square feet of living area. The dwelling was constructed in 1959 and is approximately 61 years old. Features of the home include three full bathrooms and one-half bathroom, a partial basement with a formal recreation room, central air conditioning, two fireplaces and a two-car garage. The property has a 30,507 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-04 dwellings of frame or frame and masonry exterior construction ranging in age from 60

to 96 years old. The homes range in size from 2,367 to 3,584 square feet of living area. Three homes have two full bathrooms each and comparable #1 has three full bathrooms and a half-bathroom. Each dwelling has a partial basement, three of which have formal recreation rooms. Features include central air conditioning, one or two fireplaces and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$20,245 to \$32,632 or from \$7.90 to \$9.10 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$29,138 or \$8.56 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 \$41,495. The subject property has an improvement assessment of \$33,106 or \$9.73 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 in the same neighborhood code as the subject and ¼ if a mile from the subject. The comparables consist of class 2-04 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in age from 7 to 55 years old. The homes range in size from 2,404 to 3,368 square feet of living area. Three homes have two full bathrooms and two of those homes have an additional half-bathroom while one home has one full bathroom and a half-bathroom. The dwellings have full or partial basements, one of which has a formal recreation room. Features include central air conditioning and either a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$24,432 to \$37,633 or from \$10.16 to \$11.90 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as well as the board of review comparables due to differences in age, dwelling size and/or lack of basement finish when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 which are most similar to the subject in age, dwelling size, basement finished and some other features. These comparables have improvement assessments of \$27,390 and \$32,632 or of \$7.90 and \$9.10 per square foot of living area. The subject's improvement assessment of \$33,106 or

\$9.73 per square foot of living area falls above the best comparables in this record both in terms of overall assessment and on a per-square-foot basis which is not logical given the similarities in bathroom count between the subject and appellant's comparable #1.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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

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