



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

APPELLANT: Corin Tablis
DOCKET NO.: 20-20254.001-R-1
PARCEL NO.: 23-34-308-012-0000

The parties of record before the Property Tax Appeal Board are Corin Tablis, 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: \$12,616
IMPR.: \$19,337
TOTAL: \$31,953

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 one-story dwelling of frame and masonry exterior construction with 2,259 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 7,314 square foot site and is located in Orlando Park, Palos Township, Cook County. The subject dwelling is classified as a Class 2-04 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 five equity comparables that are located within the same neighborhood code as the subject property. The comparables are also located within .2 miles from the subject property, and two comparables are located along the same street as the subject. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction with 2,259 or 2,371 square feet

of living area. The dwellings are 16 or 19 years old and have full unfinished basements. Each comparable has central air conditioning, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$18,874 to \$19,644 or from \$8.29 to \$8.69 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$19,247 or \$8.52 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 \$33,022. The subject property has an improvement assessment of \$20,406 or \$9.03 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 and the same block as the subject. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,980 to 2,259 square feet of living area. The dwellings are 16 or 19 years old and have full basements, one of which has finished area. Each comparable has central air conditioning, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$24,225 to \$25,255 or from \$11.05 to \$12.48 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 taxpayers argued 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). The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent **pattern** (emphasis added) of assessment inequities within the assessment jurisdiction. 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.

The parties submitted nine suggested comparables for the Board's consideration. The Board gives less weight to board of review comparables #2, #3 and #4 due to differences from the subject in dwelling size and/or having finished basement area. The appellant provided five comparables that have lower improvement assessments than the subject property. Overall, the appellant's comparables #1, #3, #4 and #5 are almost identical to the subject property and have improvement assessments ranging from \$18,874 to \$19,636 or from \$8.36 to \$8.69 per square foot of living area which falls below the subject's improvement assessment of \$20,406 or \$9.03 per square foot of living area. Thus, the Board finds the appellant has demonstrated a consistent pattern of assessment inequity. Board of review comparable #1 was similar to the subject in most respects. Even though this property has a higher improvement assessment than the subject, this does not overcome the five comparables provided by the appellant. Based on this record, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement assessment 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: June 21, 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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