



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

APPELLANT: Scott Greenman
DOCKET NO.: 20-20314.001-R-1
PARCEL NO.: 02-13-404-015-0000

The parties of record before the Property Tax Appeal Board are Scott Greenman, 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 **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: \$4,235
IMPR.: \$20,824
TOTAL: \$25,059

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 multi-level dwelling of frame and masonry exterior construction with 1,279 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a partial basement with finished area and a 1-car garage. The property has an 8,470 square-foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal for both the land and improvements. In support of this argument, the appellant submitted a partially completed Residential Appeal petition along with copies of the complaint form and supporting documentation submitted as evidence in the appellant's 2020 tax year appeal to the Cook County Board of Review. The appellant asserted in his statement of facts and arguments to the Cook County Board of Review

that the subject property is overvalued in comparison to its total assessment and the building's per square foot value based on the five comparables presented as evidence by the appellant.

The five equity comparables submitted within the appellant's evidence are located within the same neighborhood code as the subject.¹ The comparables have sites ranging in size from 8,237 to 10,454 per square feet of land area and are improved with class 2-34 dwellings of frame and masonry exterior construction ranging in size from 1,317 to 1,391 square feet of living area and in age from 47 to 61 years old. Each comparable has from a 1-car to a 2.5-car garage. The comparables have land assessments ranging from \$4,118 to \$5,227 or \$0.50 per square foot of land area and improvement assessments ranging from \$18,649 to \$20,217 or from \$14.02 to \$14.53 per square foot of living area.

Based on this evidence, the appellant requested in the petition an increase in the subject's land assessment from \$4,235 to \$4,559 or \$0.54 per square foot of land area and a reduction in the subject's improvement assessment to \$19,273 or \$15.07 per square foot of living area resulting in a reduction in the subject's total assessment of \$23,832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,059. The subject has a land assessment of \$4,235 or \$0.50 per square foot of land area and an improvement assessment of \$20,824 or \$16.28 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 that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,400 to 8,635 per square feet of land area and are improved with class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,254 to 1,279 square feet of living area and are either 57 or 61 years old. Each comparable has a partial basement, three of which have finished area, and a 1-car garage. The comparables have land assessments ranging from \$4,200 to \$4,317 or \$.50 per square feet of land area and improvement assessments ranging from \$21,821 to \$22,155 or either \$17.32 or \$17.40 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 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

¹ The limited property details for the appellant's comparables were gleaned from the appellant's supporting documentation as the appellant did not complete the required grid analysis within Section V of the Property Tax Appeal Board's Residential Appeal petition. The evidence submitted for each of the appellant's comparables is missing the information regarding the basement area, central air conditioning, and number of fireplaces.

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.

The parties submitted nine suggested comparables for the Board's consideration. As to the appellant's improvement assessment inequity argument, the Board gives less weight to the appellant's comparables because the appellant did not disclose within his evidence the foundation type and/or other key features for the comparables that are requested in the petition. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Furthermore, the appellant in his analysis improperly compared the total assessments of the comparables to the subject property, whereas the Board utilized in its analysis each of the comparables separate land and improvement assessment, after considering adjustments for differences to the subject, to determine whether the subject is equitably assessed.

The Board finds the best evidence of assessment equity for the subject's improvement to be the board of review comparables. These comparables are located on the same block as the subject and are also practically identical in every aspect to the subject's property characteristics, except for the unfinished basement area of comparable #1. These comparables have improvement assessments ranging from \$21,821 to \$22,155 or either \$17.32 or \$17.40 per square foot of living area. The subject has an improvement assessment of \$20,824 or \$16.28 per square foot of living area, which falls below the range established by the best comparables in this record. Furthermore, the Board finds no change is required in the subject's land assessment of \$.50 per square foot of land area which matches the per-square-foot land assessment of the comparables submitted by both parties.

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.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and no 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Greenman
1437 Michele
Palatine, IL 60074

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602