



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

APPELLANT: James Pruyn
DOCKET NO.: 20-20390.001-R-1
PARCEL NO.: 15-01-321-015-0000

The parties of record before the Property Tax Appeal Board are James Pruyn, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$20,286
IMPR.: \$54,554
TOTAL: \$74,840

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 frame and masonry exterior construction with 4,041 square feet of living area. The dwelling is approximately 93 years old. Features of the home include a full basement with finished area, a fireplace and a two-car garage. The property has an approximately 19,320 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked "Contention of Law" as the basis of the appeal. In a brief, the appellant's counsel only argued that the subject property's improvement was inequitably assessed. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-06 properties that are

improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,886 to 4,236 square feet of living area. The dwellings are 92 to 97 years old. The comparables each have a full or partial basement, three of which have finished area and one comparable has a full unfinished attic according to the property characteristic sheets provided by the appellant. Two comparables have central air conditioning, three comparables each have from one to three fireplaces and four comparables each have a two-car garage. The comparables have improvement assessments that range from \$52,531 to \$57,234 or from \$12.73 to \$13.75 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$53,017 or \$13.12 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 \$82,238. The subject property has an improvement assessment of \$61,952 or \$15.33 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 River Forest, none of which have the same assessment neighborhood code as the subject. The comparables are class 2-06 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,558 to 4,886 square feet of living area. The dwellings are 81 to 88 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning and two or three fireplaces. Three comparables each have a two-car or a three-car garage. The comparables have improvement assessments that range from \$71,431 to \$76,857 or from \$15.73 to \$29.40 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4, due to their lack of central air conditioning and/or finished basement area, both features of the subject. Additionally, the appellant's comparable #1 has a no garage, as does the subject. The board has given reduced weight to the comparables submitted by the board of review which are located outside of the subject's neighborhood. Moreover, board of review comparables #1, #3 and #4 differ from the subject in dwelling size and/or basement finish and board of review comparable #2 lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #5, which are similar to the subject in location, dwelling size, design, age and some features. These best comparables have improvement assessments of \$53,432 and \$55,563 or \$13.12 and \$13.75 per square foot of living area, respectively. The subject's improvement assessment of \$61,952 or \$15.33 per square foot of living area falls above the two best comparables in the record both in terms of total improvement assessment and on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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

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 16, 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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