



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

APPELLANT: Wonder House 4 LLC
DOCKET NO.: 20-20400.001-R-1
PARCEL NO.: 23-01-318-009-0000

The parties of record before the Property Tax Appeal Board are Wonder House 4 LLC, the appellant, by attorney Ciarra 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 **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: \$4,126
IMPR.: \$39,696
TOTAL: \$43,822

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 masonry exterior construction with 6,000 square feet of gross living area. The dwelling is approximately 48 years old. Features include a concrete slab foundation. The property has a 7,860 square foot site and is located in Hickory Hills, Palos Township, Cook County. The subject is classified as a class 2-11 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 five equity comparables along with printed property characteristics sheets for comparables which provided basement information.¹ Three of the comparable properties are located in in the same neighborhood code as the subject. The comparables consist of class 2-11 multi-level dwellings

¹ For ease of reference, the Board has renumbered the final comparable property #5.

of masonry or frame and masonry exterior construction which range in age from 42 to 52 years old. The comparables range in size from 6,000 to 7,272 square feet of gross living area. Each dwelling has a concrete slab foundation. The comparables have improvement assessments ranging from \$32,983 to \$42,502 or from \$5.36 to \$6.56 per square foot of gross living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$35,040 or \$5.84 per square foot of gross living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the 2020 tax year final decision setting forth a total assessment for the subject of \$43,822. The subject property has a reported improvement assessment of \$39,696 or \$6.62 per square foot of gross living area.²

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in Hickory Hills, in the same neighborhood code as the subject and in the subarea of the subject. The comparables consist of class 2-11 multi-level dwellings of masonry exterior construction which are each 39 years old. The comparables each contain 5,880 square feet of gross living area. Each dwelling has a full unfinished basement and comparable #3 has a two-car garage. The comparables each have an improvement assessment of \$35,750 or \$6.08 per square foot of gross 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 did not meet this burden of proof and a reduction in the subject's assessment is not 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 the appellant's comparable #3 due to its substantially larger building size when compared to the subject. The Board has also given reduced weight to each of the board of review comparables which are newer in age and have full basements when compared to the 48-year-old subject that has a concrete slab foundation.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and #5 which are each relatively similar to the subject in age, size and foundation type. These comparables have improvement assessments ranging from \$32,983 to \$39,377 or from \$5.36 to

² The "Notes on Appeal" do not depict the same total assessment as the 2020 final decision supplied by the appellant.

\$6.56 per square foot of gross living area. The subject's improvement assessment of \$39,696 or \$6.62 per square foot of gross living area falls somewhat above the range established by the best comparables in this record which appear to be logical given that the subject is newer than the most similar properties, appellant's comparables #4 and #5, each of which were 49 years old and have slightly lower per-square-foot of gross living area improvement assessments. Based on this record and after considering adjustments for differences between the subject and the best comparables, 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: June 18, 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

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

APPELLANT

Wonder House 4 LLC, by attorney:
Ciarra J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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