



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

APPELLANT: Thomas Delano
DOCKET NO.: 20-20446.001-R-1
PARCEL NO.: 16-07-223-005-0000

The parties of record before the Property Tax Appeal Board are Thomas Delano, 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: \$9,675
IMPR.: \$61,400
TOTAL: \$71,075

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 exterior construction with 3,949 square feet of living area. The dwelling is approximately 138 years old. Features of the home include a full finished basement, central air conditioning, one fireplace, and a 3-car garage. The property has an 8,600 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

In a supplemental brief to the Property Tax Appeal Board, the appellant compared the similar property characteristics and dissimilar lower assessments of their four equity comparables to the subject property. In addition, the appellant indicated the subject property actually “has three and a half bathrooms, although county records erroneously indicate that [it] has four full bathrooms.” However, the Board finds this discrepancy will not impact the Board’s decision in its final analysis given the record evidence and the appellant can contact their township assessor’s office

and the Cook County Assessor's Office for assistance to review, revise and/or correct any discrepancies regarding the property records for the subject property.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of frame exterior construction ranging in size from 3,622 to 4,072 square feet of living area. The dwellings range in age from 110 to 137 years old. The appellant reported the comparables have either a finished or unfinished basement area. Three comparables each have central air conditioning and either one or two fireplaces. Three comparables have either a 1-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$52,641 to \$61,073 or from \$13.72 to \$15.32 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$57,458 or \$14.55 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 \$74,406. The subject property has an improvement assessment of \$64,731 or \$16.39 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 as the subject property. The comparables are improved with two-story class 2-06 dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 3,032 to 3,880 square feet of living area. The dwellings range in age from 95 to 117 years old and have full unfinished basements. Each comparable has central air conditioning, one or two fireplaces, and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$58,278 to \$64,339 or from \$15.72 to \$21.22 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 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 eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 due to their newer ages and/or lack of a garage when compared to the subject. The Board also gives less weight to the board of review comparables #1, #2 and #4 due to their newer ages and/or smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 as well as the board of review comparable #3. These comparables are more similar to the

subject in both dwelling size and age as well as some features. However, these comparables require adjustments for differences to the subject property including downward adjustments for two comparables' newer ages and upward adjustments to the comparables for their unfinished basement area, lack of central air conditioning, and/or smaller garage size to make them more equivalent to the subject property. These three comparables have improvement assessments ranging from \$52,641 to \$61,073 or from \$13.72 and \$15.72 per square foot of living area. The subject's improvement assessment of \$64,731 or \$16.39 per square foot of living area falls above the range established by the three most similar comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: 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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