



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

APPELLANT: Sherry Courtney
DOCKET NO.: 20-20962.001-R-1
PARCEL NO.: 16-06-420-015-0000

The parties of record before the Property Tax Appeal Board are Sherry Courtney, 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: \$9,187
IMPR.: \$65,656
TOTAL: \$74,843

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 3,260 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a partial basement with unfinished area, two fireplaces, and a two-car garage.¹ The property has an 8,750 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.

The appellant contends both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis with supplemental documentation on three suggested comparables located from 0.1 to 0.7 miles from the subject property. One comparable is also located within the same

¹ The parties' grid analyses differ as to whether the subject has finished or unfinished basement; however, the appellant's grid analysis described the subject as having an unfinished basement.

neighborhood code as the subject. The comparables are improved with class 2-06 two-story dwellings of frame or masonry exterior construction ranging in size from 2,240 to 3,045 square feet of living area. The dwellings range in age from 68 to 112 years old and have partial or full basements, one of which has finished area. One comparable has central air conditioning, two comparables each have one or two fireplaces, and each comparable has a 2-car or a 2.5-car garage. The comparables have from 6,474 to 8,600 square foot sites and sold in November 2019 and November 2020 for prices ranging from \$608,000 to \$718,000 or from \$229.95 to \$279.01 per square foot of living area, land included. The comparables have improvement assessments ranging from \$40,883 to \$66,228 or from \$18.25 to \$21.74 per square foot of living area.

As part of the evidence, the appellant provided a detailed comparative analysis with photographs of the subject property along with several properties within the subject's neighborhood. The appellant indicated the subject property is located within an historical neighborhood referred to as the Hemingway District and is surrounded by large, 100+ year old homes that often sell for over \$1 million. Based upon this evidence, the appellant maintains the subject property is over-assessed and has disproportionately absorbed higher assessment increases over the past several years relative to the sale prices and assessments of other properties within the subject's neighborhood. The appellant also presented comparables of properties similar in square footage to the subject that are located from .2 to .5 miles away from the subject to demonstrate a lack of uniformity in their assessment ratios in comparison to the subject property. The appellant, however, did not provide the salient property characteristics or the 2020 tax year assessed values for the additional properties provided in the analysis, which is necessary for the Board to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$68,322. The requested assessment would reflect a total market value of \$683,220 or \$209.58 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would reduce the subject's improvement assessment to \$59,135 or \$18.14 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 \$74,843. The subject's assessment reflects a market value of \$748,430 or \$229.58 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$65,656 or \$20.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses each with four comparables numbered 1 through 4. The grid analysis that has both equity and sales data will be renumbered as comparables #5 through #8. The comparables are located within the same neighborhood code as the subject property and are improved with class 2-06 two-story dwellings of frame, masonry or stucco exterior construction ranging in size from 2,650 to 3,595 square feet of living area. The dwellings range in age from 98 to 116 years old and have full unfinished basements. Six comparables each have central air conditioning. Each comparable has one or two fireplaces and a two-car garage. Comparable #5 through #8 have

8,600 or 8,750 square foot sites and sold from June 2017 to July 2020 for prices ranging from \$886,000 to \$917,500 or from \$278.53 to \$344.30 per square foot of living area, land included. The eight comparables have improvement assessments ranging from \$66,954 to \$76,250 or from \$21.21 to \$26.27 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 in part 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 on assessment equity is not warranted.

Initially, the board finds little weight can be given the comparables presented by the appellant that had little descriptive data. The parties submitted a total of eleven suggested equity comparables for the Board's consideration that had more complete property descriptions. The appellant's evidence disclosed the subject property is located within an historical neighborhood, and except for the appellant's comparable #2 the parties' remaining comparable have much older aged dwellings. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #2 and the board of review comparables #7 and #8 which differ from the subject in both dwelling size and age.

The Board finds the best evidence of assessment equity to be the parties' remaining seven comparables which are relatively similar to the subject in location, design, and dwelling size. Additionally, the Board finds the one best comparable in the record to be the appellant's comparable #3 which is identical in age to the subject dwelling, unlike the other comparables. These seven comparables have improvement assessments ranging from \$66,228 to \$76,250 or from \$21.21 to \$24.06 per square foot of living area. The subject's improvement assessment of \$65,656 or \$20.14 falls below the range established by the most similar comparables and the one best comparable in this record. After considering adjustments to the best comparables for differences when compared to the subject, such as older ages, 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 improvement assessment based on assessment inequity is not justified.

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.

Alternatively, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

In addressing the appellant's market value argument, eight of the comparables provided by the parties had sales data. The Board gives greater weight to the appellant's comparable sale #3 as well as the board of review comparable sale #2 because these two comparables sold proximate in time to the January 1, 2020 assessment date at issue and are more similar to the subject in dwelling size and overall property characteristics. However, upward and downward adjustments are required to these comparables for differences to make them more equivalent to the subject, including but not limited to the larger upward adjustments due to the smaller land size of appellant's comparable sale #2 and the older-aged dwelling of board of review comparable sale #2. These two comparables have 6,650 and 8,600 square foot sites and sold in November 2019 and July 2020 for prices of \$718,000 and \$888,000 or \$235.80 and \$278.53 per square foot of living area, land included. The subject's total assessment reflects a market value of \$748,430 or \$229.58 which is bracketed by the sale prices of the two most similar comparable sales in the record on an overall basis but falls below the sales prices of these comparables on a per-square-foot basis. The Board gives less weight to the parties' remaining comparable sales due to their smaller dwelling sizes and/or older sale dates occurring in 2017 and 2018 which are less proximate in time to the subject's assessment date at issue. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

In conclusion, the Board finds the appellant failed to establish a lack of assessment equity or overvaluation with the subject's valuation and no change in the subject's 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:

August 23, 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

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