



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

APPELLANT: Todd Moore
DOCKET NO.: 20-20977.001-R-1
PARCEL NO.: 15-01-207-024-0000

The parties of record before the Property Tax Appeal Board are Todd Moore, 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: \$13,348
IMPR.: \$48,613
TOTAL: \$61,961

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 masonry exterior construction with 3,359 square feet of living area. The dwelling is approximately 113 years old. Features of the home include a full finished basement, central air conditioning, one fireplace and a 2-car garage. The property has a 10,074 square foot site 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 contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In a supplemental brief to the Property Tax Appeal Board, the appellant argued the subject property is over-assessed in relation to other similar properties within their neighborhood. The appellant referenced the *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 230 (1998) for the proposition in that properties must be uniformly assessed with similar properties in the neighborhood. The appellant further stated that "Additionally, the Board of

Review certified the value at \$64,623 in 2020, yet the Assessor's office raised it to \$71,667 post appeal, resulting in a \$2.10/sq ft increase." In keeping with the Illinois Supreme Court decision in *Walsh v. Property Tax Appeal Board*, the appellant requested a reduction in the subject's assessment to \$61,961 (\$13,348 land and \$48,613 improvement), which is equal to the average of the appellant's four comparable properties, to comply with the Illinois Supreme Court decision and the Constitution of the State of Illinois.

In support of the assessment equity argument, the appellant submitted a grid analysis and information on four equity comparables located within the same neighborhood code as the subject property and one or two blocks away from the subject property. The comparables are improved with class 2-06 dwellings of masonry exterior construction ranging in size from 3,248 to 3,654 square feet of living area. The dwellings range in age from 69 to 90 years old. The basement information for the comparables was left blank on the appellant's grid analysis. Three comparables have a fireplace. Each comparable has central air conditioning and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$47,372 to \$52,556 or from \$14.38 to \$14.58 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$48,613 or \$14.47 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 \$71,667. The subject property has an improvement assessment of \$58,319 or \$17.36 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 exterior construction ranging in size from 2,798 to 3,475 square feet of living area. The dwellings range in age from 83 to 87 years old and have partial or full finished basements. Three comparables each have central air conditioning. Each comparable has from one to three fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$50,169 to \$61,011 or from \$17.56 to \$19.50 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 appellant argued 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). The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent **pattern** (emphasis added) of assessment inequities within the assessment jurisdiction. 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.

The parties submitted eight suggested comparables for the Board's consideration, all of which have newer aged dwellings ranging from 69 to 90 years old when compared to the 113-year-old age of the subject dwelling. The Board gives less weight to the appellant's comparables #1 and #4 which are significantly newer in age than the other comparables in this record when compared to the subject. The Board also gives less weight to the board of review comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject property.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are closer in age and dwelling size to the subject. These four comparables have improvement assessments ranging from \$48,514 to \$61,011 or from \$14.42 to \$17.56 per square foot of living area. The subject's improvement assessment of \$58,319 or \$17.36 per square foot of living area falls within the range established by the most similar comparables in this record. However, the subject is older in age but has a higher assessment than seven of the eight comparables in this record. Thus, the Board finds the appellant has demonstrated a consistent pattern of assessment inequity. After considering adjustments to the most similar comparables for differences when compared to the subject, such as their newer ages, 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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