



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

APPELLANT: Jennifer Allenson
DOCKET NO.: 20-21097.001-R-1
PARCEL NO.: 12-01-103-014-0000

The parties of record before the Property Tax Appeal Board are Jennifer Allenson, 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 **No Change** 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: \$7,470
IMPR.: \$22,280
TOTAL: \$29,750

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 1.5-story¹ dwelling of frame and masonry exterior construction with 1,632 square feet of living area. The dwelling is approximately 94 years old. Features of the home include an unfinished basement, one fireplace and a 1-car garage. The property has a 7,115 square foot site and is located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on two grid analyses

¹ The appellant reported in Section III of the appeal petition that the subject dwelling has a 1.5-story design, which was also reported by the board of review in its grid analysis.

with five equity comparables along with property characteristic printouts for the comparables.² For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are located in the same neighborhood code as the subject property and consist of 1-story or 1.5-1.9-story dwellings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 1,227 to 1,714 square feet of living area. The dwellings are from 64 to 106 years old. One comparable has a concrete slab foundation, and four comparables have a basement, one of which has finished area. One comparable has central air conditioning, and each comparable has either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$10,788 to \$20,832 or from \$8.79 to \$12.15 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$15,732 or \$9.64 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 \$29,750. The subject property has an improvement assessment of \$22,280 or \$13.65 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 that are located in the same assessment neighborhood code as the subject. The comparables consist of 1-story or 1.5-story, class 2-03 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,033 to 1,374 square feet of living area. The comparables are from 64 to 100 years old. One comparable has an unfinished basement and three comparables each have a basement with finished area and central air conditioning. One comparable has one fireplace, and each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$17,237 to \$24,003 or from \$15.31 to \$22.08 per square foot of living area. The board of review disclosed in the grid that the subject sold in January 2020 for a price of \$320,000 or \$196.08 per square foot of living area, land included. Based on this evidence, the board of review requested 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 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 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5 due to differences in design, dwelling size, age, foundation type, basement finish and/or other features when compared to the subject.

² Some of the comparables' property characteristics regarding the story height and foundation type was obtained from the Cook County Assessor's Office database provided by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #1 which are most similar to the subject in location, design, dwelling size, age, have an unfinished basement, like the subject, and most features. These two comparables have improvement assessments of \$14,892 and \$21,035 or \$10.34 and \$15.31 per square foot of living area. The subject's improvement assessment of \$22,280 or \$13.65 per square falls above the improvement assessment of the two best comparables in this record on an overall basis and is bracketed by the two comparables on a per-square-foot basis. Furthermore, the subject's total assessment of \$29,750 reflecting an estimated market value of \$297,500 is well supported based upon the board of review's disclosure that the subject sold in January 2020 for a price of \$320,000, which was unrefuted by the appellant in rebuttal. Based on this record and after considering the adjustments to the two best comparables for differences when compared to the subject, such as smaller dwelling sizes, 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: _____

August 20, 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

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