FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Megan Hodge
DOCKET NO.: 20-21307.001-R-1
PARCEL NO.: 15-01-103-050-0000

The parties of record before the Property Tax Appeal Board are Megan Hodge, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman 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:	$11,655
IMPR.:	$75,781
TOTAL:	$87,436

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 3,192 square feet of living area. The dwelling is approximately 95 years old. Features of the home include a full basement with finished area, three full bathrooms, two half bathrooms, two fireplaces and a 2½-car garage. The property has an approximately 11,100 square foot site and is 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 improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-06 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,315 to 3,858 square feet of living area. The dwellings are 71 to 92 years old. The comparables each have a full or partial basement, five of which have finished area. Seven comparables have central air conditioning, each comparable has two or three full bathrooms and seven comparables each have one or two half bathrooms. Each comparable has one to three fireplaces and seven comparables each have a 1-car to a 2½-car garage. The comparables have improvement assessments that range from $43,705 to $78,057 or from $14.82 to $21.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $63,202 or $19.80 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 $87,436. The subject property has an improvement assessment of $75,781 or $23.74 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 have the same assessment neighborhood code as the subject. The comparables are class 2-06 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,326 to 3,996 square feet of living area. The dwellings are 79 to 83 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning, two or three full bathrooms, one half bathroom, one to three fireplaces and a 2-car garage. The board of review also indicated that the comparable #1 has other improvements but did not provide a description of these improvements. The comparables have improvement assessments that range from $58,243 to $98,054 or from $24.54 to $30.14 per square foot of 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 twelve comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #3, #4, #5, #7 and #8, as well as board of review comparables #1 and #3 which differ from the subject in dwelling size and/or lack of basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #6, along with board of review comparables #2 and #4, which are most similar to the subject in dwelling size and relatively similar to the subject in location, design and age. However, the Board finds each comparable has a fewer number of bathrooms, two comparables have a fewer number of fireplaces, and four comparables each have a smaller garage when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Likewise, these five comparables have central air conditioning and two comparables have one additional fireplace when compared to the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, comparables have improvement assessments ranging from $43,705 to $88,439 or from $14.82 to $30.14 per square foot of living area. Removing the high and low improvement assessments, appellant comparable #1 and board of review comparable #2, results in a tighter improvement assessment range of $55,146 to $73,181 or from $19.37 to $24.78 per square foot of living area. The subject's improvement assessment of $75,781 or $23.74 per square foot of living area falls above the range established by the best comparables with the narrowest range contained in the record in terms of total improvement assessment but within the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, based on this record the Board finds 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:

C E R T I F I C A T I O N

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: July 16, 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

Megan Hodge, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle St.
Suite 2300
Chicago, IL 60602

COUNTY

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