



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

APPELLANT: IH2 Property Illinois, LP
DOCKET NO.: 20-22061.001-R-1
PARCEL NO.: 12-13-410-010-0000

The parties of record before the Property Tax Appeal Board are IH2 Property Illinois, LP, the appellant, by attorney Jeffrey G. Hertz, of Sarnoff & Baccash 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: \$4,312
IMPR.: \$20,717
TOTAL: \$25,029

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-story dwelling of frame and masonry exterior construction with 1,632 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has a 3,750 square foot site and is located in Norridge, 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 provided a grid analysis with four equity comparables along with printouts of the property details for three of the comparables. The appellant also provided a printout of the property details for an additional comparable that was not included in the grid analysis, which will not be given any further consideration by the Board.

The four comparables are located in the same neighborhood code and consist of 1-story or 1.5-story dwellings of frame and masonry exterior construction ranging in size from 1,345 to 1,776 square feet of living area. The dwellings are from 62 to 89 years old. In the grid analysis the appellant reported three comparable each have a partial or a full basement, one of which has finished area, and one comparable lacks a basement. One comparable has central air conditioning, and each comparable has from a 1-car to a 2½-car garage. The comparables have improvement assessments ranging from \$11,655 to \$17,288 or from \$8.66 to \$9.89 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$15,569 or \$9.54 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 \$25,029. The subject property has an improvement assessment of \$20,717 or \$12.69 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 neighborhood code as the subject. The comparables consist of 1-story class 2-03 dwellings of masonry exterior construction with 1,272 or 1,296 square feet of living area. The comparables are 43 or 46 years old. Each comparable has a full basement, one of which has finished area. One comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$21,082 to \$23,179 or from \$16.27 to \$18.22 per square foot of living area. 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 Board finds neither party submitted comparables truly similar to the subject property due to varying differences in age, dwelling size, foundation type and lack of other amenities, including basement finish, central air conditioning, and/or a garage that are features of the subject property. Nonetheless, the Board gives the most weight to the appellant's comparables #3 and #4 which are more similar to the subject in dwelling size and age than the other comparables in the record. However, these comparables require varying adjustments for differences in other features in relation to the subject property, including but not limited to the comparables' smaller dwelling size, lack of a basement foundation, and/or lack of central air conditioning. Nevertheless, these two comparables have improvement assessments of \$13,896 and \$15,966 or \$9.86 and \$9.89 per square foot of living area. The subject's improvement assessment of \$20,717 or \$12.69 per square foot of living area falls above these two comparables which is logical given the subject's larger dwelling size and the differences of the comparables' inferior features described above.

Based on this record and after considering adjustments to the appellant's two remaining comparables for differences from the subject, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

IH2 Property Illinois, LP, by attorney:
Jeffrey G. Hertz
Sarnoff & Baccash
100 N. LaSalle Street
10th Floor
Chicago, IL 60602

COUNTY

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