



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

APPELLANT: Richard Jacobson  
DOCKET NO.: 20-23623.001-R-1  
PARCEL NO.: 24-30-311-004-0000

The parties of record before the Property Tax Appeal Board are Richard Jacobson, 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:** \$7,920  
**IMPR.:** \$15,992  
**TOTAL:** \$23,912

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 one-story dwelling of frame exterior construction with 1,809 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a two-car garage. The property has a 14,400 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject dwelling is classified as a Class 2-04 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. As part of the evidence, the appellant submitted a Residential Appeal petition, an appellant's brief, a copy of the Cook County Board of Review final decision, and computer printouts of the property details from the Cook County Assessor's Office website for the subject property and each comparable. In the brief, the appellant contends that the \$8.84 per square foot assessment of the subject property is extremely excessive and disproportionate when compared

to the per square foot assessed value of the four comparables properties shown in Section V of the appellant's residential appeal form. In addition, the appellant provided a comparison of the subject property to each of their comparables while highlighting the subject's higher assessment.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables, three of which are located within the same neighborhood code as the subject property. The comparables are also located from one to six blocks away from the subject property. The comparables are improved with class 2-03 or 2-04, one-story or "1.5-1.9-story"<sup>1</sup> dwellings of frame exterior construction ranging in size from 1,667 to 2,430 square feet of living area. The dwellings range in age from 66 to 87 years old. One comparable has an unfinished partial basement. Three comparables each have central air conditioning. Each comparable has a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$11,892 to \$19,444 or from \$7.13 to \$8.08 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$14,080 or \$7.78 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 \$23,912. The subject property has an improvement assessment of \$15,992 or \$8.84 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 and .25 of a mile from the subject property. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 1,954 to 2,419 square feet of living area. The dwellings range in age from 41 to 61 years old. Three comparables have partial or full unfinished basements, and one comparable has a crawl space foundation. Three comparables each have a fireplace. Each comparable has central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$22,677 to \$24,838 or from \$10.27 to \$12.27 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal evidence critiquing the board of review's comparables while emphasizing why the appellant's comparable #1 is the best comparable in the record that is most similar in amenities to the subject. In addition, the appellant explained the board of review comparables are invalid because of the higher construction costs and resale values associated with their masonry/brick construction when compared to the subject's frame construction. In summary, the appellant reiterated that the assessment of the subject property is excessive when compared to the four comparables submitted in the appellant's appeal, and especially excessive when compared to the appellant's comparable #1. Therefore, the appellant requested a reduction in the subject's assessment reflective of the comparables submitted by the appellant.

### **Conclusion of Law**

The appellant 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

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<sup>1</sup> Appellant's comparable #3 is described in the appellant's supplemental evidence as having a "1.5-1.9-story" design and is further supported by the photographic evidence for this comparable.

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.

In addressing the appellant's argument, the Board finds the board of review comparables are not invalid due to the higher construction costs and values associated with their masonry/brick construction in contrast to the subject's frame construction. The exterior construction is one but not the only feature of the comparables taken into account in the Board's analysis. Therefore, the Board will analyze all of the evidence and consider the necessary adjustments to the comparables based upon their differences to the subject property.

The parties submitted eight suggested comparables for the Board's consideration, none of which are truly similar to the subject due to varying differences in location, style, age, dwelling size, foundation, and other amenities. Appellant's comparable #2 is given reduced weight by the Board due to differences from the subject dwelling in style and age. Appellant's comparable #3 was given reduced weight by the Board due to its different neighborhood code and more distant location that is six blocks away from the subject property. Board of review comparables #1, #3 and #4 are given reduced weight by the Board due to differences from the subject dwelling in age and/or basement foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 as well as the board of review comparable #2 as these comparables require fewer upward and downward adjustments for differences in property characteristics to make them more equivalent to the subject property. The appellant's two comparables require downward adjustments for either their considerably larger dwelling size<sup>2</sup> or basement area when compared to the subject property, which lacks a basement. The board of review comparable #2 requires a downward for its masonry construction when compared to the subject property. These three comparables have improvement assessments ranging from \$14,422 to \$22,677 or from \$8.00 to \$10.76 per square foot of living area. The subject's improvement assessment of \$15,992 or \$8.84 per square foot of living area falls within the range established by the three most similar comparables in this record. After considering the economies of scale and adjustments to the 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 and a reduction in the subject's assessment 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,

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<sup>2</sup> Accepted real estate valuation theory, pertaining to the economies of scale, provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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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