



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

APPELLANT: Susan O'Connor
DOCKET NO.: 20-24125.001-R-1
PARCEL NO.: 05-06-304-009-0000

The parties of record before the Property Tax Appeal Board are Susan O'Connor, 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: \$26,523
IMPR.: \$34,675
TOTAL: \$61,198

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 frame and masonry exterior construction with 2,615 square feet of living area. The dwelling is approximately 93 years old. Features of the home include a full unfinished basement, one fireplace, and a two-car garage. The property has a 12,630 square foot site and is located in Glencoe, New Trier 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 addition to the Residential Appeal petition, the appellant submitted a supplemental brief along with documentation in support of her arguments regarding the inaccurate, unfair, and erroneous overvaluation of the subject property by the Cook County Assessor's Office and the Board of Review. The appellant asserts the clearest evidence of the subject's inaccurate assessment is the property next door (appellant's comparable #1) with its lower and continued

reduced assessments since its purchase in February 1999 for \$630,000. The appellant requested in the supplemental brief based upon the evidence presented that the assessed value of the subject property be reduced from \$72,356 to \$58,844 which is in line with the \$12.36 improved assessment per square foot average for the comparable property located next door and three other neighborhood comparables.”

In support of the assessment inequity argument for the 2020 tax year, the appellant submitted a grid sheet with four equity comparables located within the same neighborhood code as the subject property. Comparable #1 is located next door to the subject. The comparables are improved with class 2-06 dwellings of frame, stucco, or masonry exterior construction ranging in size from 2,226 to 2,482 square feet of living area. The dwellings are 89 or 96 years old. Comparables #1 and #4 are described as having a finished partial basement or an unfinished full basement. The features were left blank for the basement area of comparables #1 and #2 and for the air conditioning features of comparables #2 through #4. Each comparable has one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$25,243 to \$32,921 or from \$11.34 to \$13.26 per square foot of living area. Based on this evidence, the appellant requested in the Residential Appeal petition a reduction in the subject’s improvement assessment to \$32,321 or \$12.36 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 \$72,356. The subject property has an improvement assessment of \$45,833 or \$17.53 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, stucco or frame and masonry exterior construction ranging in size from 2,571 to 3,636 square feet of living area. The dwellings range in age from 73 to 99 years old and have partial or full basements, three of which have finished area. Three comparables each have central air conditioning, and three comparables each have a fireplace. Each comparable has either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$48,879 to \$60,176 or from \$16.55 to \$21.27 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 comments along with an analysis critiquing the comparables provided by the board of review. In addition, the appellant reiterated the previous arguments presented in the appellant’s supplemental brief regarding the unfair and erroneous valuation and excessive assessment of the subject property and requested a corrected and reduced assessment of the subject property based upon her evidence.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which lack descriptive property characteristics about each of the comparables basement area which detracts from the weight of the evidence. The Board also gives less weight to the board of review comparables #1 and #4 due to their newer age and/or considerably larger dwelling size when compared to the subject.

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 comparables #2 and #3. These comparables are similar to the subject in location, age, and dwelling size. Except for the appellant's comparable #4, these three comparables require downward adjustments for differences to make them more equivalent to the subject property due to their larger garage size and/or finished basements and central air conditioning, which are not features of the subject property. These four comparables have improvement assessments ranging from \$30,851 to \$54,685 or from \$12.75 to \$21.27 per square foot of living area. The subject's improvement assessment of \$45,833 or \$17.53 per square foot of living area falls within the range established by the most similar comparables in this record. However, the Board finds the subject's assessment falls above appellant's comparable #4 of \$32,921 or \$13.26 which is the best comparable in this record being most similar to the subject in overall property characteristics. After considering adjustments to the best comparables for differences when compared to the subject, 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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