FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kay Simone
DOCKET NO.: 20-25118.001-R-1
PARCEL NO.: 15-01-102-020-0000

The parties of record before the Property Tax Appeal Board are Kay Simone, the appellant, by attorney John Rock of Rock Fusco & Connelly, LLC 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:	$12,678
IMPR.:	$77,608
TOTAL:	$90,286

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 3,444 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a partial basement with finished area,[1] central air conditioning, two fireplaces and a two-car garage. The property has an approximately 12,075 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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables

[1] The board of review revealed that the subject dwelling is a two-story design that has a finished basement, which was not refuted by the appellant.

are class 2-06 properties that are improved with dwellings of masonry or frame and masonry exterior construction ranging in size from 3,291 to 3,540 square feet of living area. The dwellings are 78 to 84 years old. The comparables each have a full or partial basement. The appellant did not provide data in the grid analysis with respect to basement finish, if any, for the subject or the comparables. Each comparable has one or two fireplaces and a one-car to a two-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments that range from $68,021 to $70,043 or from $19.44 to $21.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $69,156 or $20.08 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 $90,286. The subject property has an improvement assessment of $77,608 or $22.53 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 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 exterior construction ranging in size from 2,627 to 3,124 square feet of living area. The dwellings are 81 to 91 years old. The comparables each have a full or partial basement with finished area, one or two fireplaces and a one-car to a two-car garage. Three comparables have central air conditioning. The comparables have improvement assessments that range from $62,260 to $76,336 or from $23.70 to $25.66 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables due to the lack of data with respect to basement finish, if any, which would allow the Board to conduct a more meaningful comparative analysis with the subject. The Board has given reduced weight to board of review comparables #2 and #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which have basement finish like the subject and are similar to the subject in location, design and age. However, both comparables have somewhat smaller dwelling sizes when compared to the subject and one comparable lacks central air conditioning, a feature of the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of $76,152 and

$76,336 or $24.38 and $25.66 per square foot of living area, respectively. The subject's improvement assessment of $77,608 or $22.53 per square foot of living area falls above the two best comparables in the record in terms of total improvement assessment and below the comparables on a per square foot basis, which appears to be logical given its larger dwelling size. After considering the economies of scale and 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 <u>PETITION AND EVIDENCE</u> 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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