



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

APPELLANT: Holli & Sheryl Kohl
DOCKET NO.: 20-25947.001-R-1
PARCEL NO.: 03-05-214-006-0000

The parties of record before the Property Tax Appeal Board are Holli & Sheryl Kohl, the appellants 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: \$4,140
IMPR.: \$17,860
TOTAL: \$22,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a 56-year-old, one-story dwelling of frame construction with 1,389 square feet of living area. Features of the home include a crawl space, one fireplace and a 1-car garage. The property has a 7,200 square foot site located in Buffalo Grove, Wheeling Township, Cook County. It is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on twelve equity comparables that are located within the same assessment neighborhood code as the subject property. Two comparables are also located within the same block and the same street as the subject. The comparables are improved with one-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,024 to 1,545 square feet of living area. The dwellings range in age from 52 to 62 years old. Seven comparables have partial or full

basements, three of which have finished area. Seven comparables each have central air conditioning, and five comparables each have a fireplace. Each comparable has from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$14,006 to \$18,919 or from \$12.04 to \$14.08 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$16,723 or \$12.04 per square foot of living area.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 19-41835.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$22,000 based on the evidence of record. Furthermore, the appellants indicated in the appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,851. The subject property has an improvement assessment of \$18,711 or \$13.47 per square foot of living area. The notes on appeal also disclosed that the 2019 tax year was the first year of the assessment period for Wheeling Township.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code and the same block as the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,024 to 1,081 square feet of living area. The dwellings range in age from 55 to 57 years old and have partial or full basement, three of which have finished area. Three comparables each have central air conditioning, and one comparable has a fireplace. Each comparable has from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$15,621 to \$19,118 or from \$15.24 to \$18.67 per square of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants submitted a rebuttal critiquing the board of review evidence and arguing that the board of review comparables have higher assessments partly due to their basements, which is not a feature of the subject property. Furthermore, the appellants inquired how the board of review could use a different set of comparables for the 2019 and 2020 tax years to determine the subject's assessment.

Conclusion of Law

The taxpayers contend 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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year of \$22,000 should be carried forward to the 2020 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds the Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2020 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. As a final point, the Board finds the subject's improvement assessment in the prior year's decision issued by the Property Tax Appeal Board is supported by the equity comparables submitted by the appellants. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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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