



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

APPELLANT: Tracy Heller  
DOCKET NO.: 20-26293.001-R-1  
PARCEL NO.: 08-33-107-006-0000

The parties of record before the Property Tax Appeal Board are Tracy Heller, 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:** \$4,840  
**IMPR.:** \$20,263  
**TOTAL:** \$25,103

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 ranch-style dwelling of frame and masonry exterior construction with 1,421 square feet of living area.<sup>1</sup> The dwelling is 58 years old, has a crawl space foundation, and a two-car garage. The property has a 9,680 square foot site located in Elk Grove Village, Elk Grove 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 subject's land and improvement as the bases of the appeal. In support of this argument, the appellant submitted information on a total of 13 equity comparables, which included four common comparables provided in a grid analysis and a supplemental document with all 13 comparables. The four comparables provided in the grid analysis are described as one-story ranch-style dwellings that are located within same

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<sup>1</sup> There is a discrepancy by the parties if the subject dwelling has central air conditioning. However, the Board finds this discrepancy will not impact the Board's decision.

assessment neighborhood code as the subject property and are from 0.6 to 1 mile away from the subject property. All 13 comparables have sites ranging in size 7,150 to 9,857 square foot of land area that are improved with 57 to 60 year old dwellings of frame and masonry exterior construction ranging in size from 1,308 to 1,558 square feet of living area. Seven comparables are described as having either a one-car or a two-car garage.<sup>2</sup> The comparables have land assessments ranging from \$3,575 to \$4,928 or \$0.50 per square foot of land area and improvement assessments ranging from \$13,219 to \$14,859 or from \$9.23 to \$10.48 per square foot of living area.

Based on this evidence, the appellant requested in the Residential Appeal petition an increase in the subject's land assessment to \$4,928 or \$0.51 per square foot of land area and a reduction in the subject's improvement assessment to \$14,155 or \$9.96 per square foot of living area. A reduction in the subject's total assessment of \$19,083 was requested by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,103. The subject has a land assessment of \$4,840 or \$0.50 per square foot of land area and an improvement assessment of \$20,263 or \$14.26 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 within the same neighborhood code as the subject. Comparable #2 is also located on the same block as the subject and the remaining three comparables are .25 of a mile from the subject property. The comparables have sites ranging in size from 7,773 to 9,016 per square feet of land area and are improved with 57 or 58 year old, one-story class 2-03 dwellings of frame and masonry exterior construction with either 1,378 or 1,421 square feet of living area. Each comparable has a concrete slab or a crawl space foundation and a two-car garage. Three comparables each have central air conditioning, and one comparable has a fireplace. The comparables have land assessments ranging from \$3,886 to \$4,508 or \$.50 per square feet of land area and improvement assessments ranging from \$24,401 to \$26,070 or from \$17.35 to \$18.35 per square foot of living area. Based on this evidence, the board of review requested that 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.

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<sup>2</sup> There is a discrepancy within the appellant's evidence whether the appellant's comparables #1 and #2 have garages. However, the Board finds this discrepancy will not impact the Board's final decision.

The parties submitted 17 suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparable #3 along with the board of review comparables. These comparables received greater weight because they are closer in dwelling size to the subject property and are also similar to the subject in design, exterior construction, age, dwelling size, and/or most features. These five comparables have improvement assessments ranging from \$13,219 to \$26,070 or from \$9.44 to \$18.35 per square foot of living area. The subject has an improvement assessment of \$20,263 or \$14.26 per square foot of living area, which falls within the range established by the most similar comparables in this record. Additionally, the subject's improvement assessment falls below the improvement assessments of the board of review comparables #2 and #4 of \$26,070 and \$24,657 or \$18.35 and \$17.35 per square foot of living area, respectively. These two comparables are the best comparables in this record because they are identical to the subject in age, dwelling size, and similar in most features. The Board gives less to the appellant's remaining comparables due to differences in their dwelling size and/or lack of a garage when compared to the subject. Furthermore, the Board finds no change is required in the subject's land assessment of \$.50 per square foot of land area which matches the per-square-foot land assessment of the comparables submitted by both parties.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and no changes in the subject's land or improvement assessments are 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, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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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