



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

APPELLANT: Gregory Eckert
DOCKET NO.: 20-26847.001-R-1
PARCEL NO.: 03-08-313-051-0000

The parties of record before the Property Tax Appeal Board are Gregory Eckert, the appellant, by Amy C. Floyd, attorney-at-Law 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: \$5,468
IMPR.: \$26,988
TOTAL: \$32,456

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 is improved with a multi-level dwelling of frame and masonry exterior construction containing 1,598 square feet of living area. The dwelling is approximately 50 years old. Features of the property include a partial basement with a recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has an 8,750 square foot site located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-34 properties improved with multi-level or 1.5-1.9-story dwellings of frame and masonry exterior construction each with 1,913 square feet of living area. The homes are 48 or 49 years old. Each property has a partial basement with a recreation room,

central air conditioning, one fireplace, and 2½ bathrooms. The appellant did not disclose whether the comparables have garages although copies of photographs of the comparables submitted by the appellant depict each property as having a garage. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$19,190 to \$25,351 or from \$10.41 to \$13.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,247.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,456. The subject property has an improvement assessment of \$26,988 or \$16.89 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 composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction each with 1,306 square feet of living area. Each dwelling is 49 years old and has a partial basement with a formal recreation room, central air conditioning, and a 2-car garage. The comparables have a 1½, 2 or 2½ bathrooms. Each property has the same assessment neighborhood code as the subject property. Their improvement assessments range from \$23,869 to \$26,727 or from \$18.28 to \$20.46 per square foot of living area.

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 information on eight assessment equity comparables to support their respective positions. The comparables submitted by both parties differ from the subject dwelling in size with the appellant's comparables being approximately 20% larger than the subject dwelling while the board of review comparables being approximately 18% smaller than the subject dwelling, which detracts from their similarity to the subject property. The appellant's comparables would require downward adjustments due to their larger dwelling sizes relative to the subject. The board of review comparables would require upward adjustments due to their smaller dwelling sizes relative to the subject property and differing features such as a lack of a fireplace and fewer bathrooms than the subject. These comparables have improvement assessments that range from \$19,910 to \$26,727 or from \$10.41 to \$20.46 per square foot of living area. The subject's improvement assessment of \$26,988 or \$16.89 per square foot of living area falls above the overall improvement range but is within the range established by the comparables on a per square foot of living area basis. Based on this record, after considering the suggested adjustments to the comparables to make them more equivalent 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.

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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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