



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

APPELLANT: Shirley Riddle
DOCKET NO.: 20-27200.001-R-1
PARCEL NO.: 18-36-212-016-0000

The parties of record before the Property Tax Appeal Board are Shirley Riddle, 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: \$3,192
IMPR.: \$17,937
TOTAL: \$21,129

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 multi-level dwelling of frame and masonry exterior construction with 1,315 square feet of living area. The dwelling is 35 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a two-car garage.¹ The property has a 7,980 square-foot site and is located in Bridgeview, Lyons 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 as the basis of the appeal for both the land and improvements. In addition to the Residential Appeal petition, the appellant submitted the Cook County Board of Review final decision, and photographs and property details for the subject property and each comparable from the Cook County Assessor's website.

¹ The parties differ whether the subject dwelling has a finished or unfinished basement area.

In support of the assessment inequity argument, the appellant submitted a grid analysis with four equity comparables located within the same neighborhood code as the subject. Comparable #1 is located two houses away from the subject property. The comparables have sites ranging in size from 7,980 to 8,982 square feet of land area and are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,298 to 1,420 square feet of living area. The dwellings are 35 or 46 years old and have partial unfinished basements. Each comparable has central air conditioning and a two-car garage. The comparables have land assessments ranging from \$3,192 to \$3,592 or \$0.40 per square foot of land area and improvement assessments ranging from \$16,248 to \$17,931 or from \$11.44 to \$13.63 per square foot of living area.

Based on this evidence, the appellant requested in the petition a reduction in the subject's land assessment to \$2,992 or \$0.37 per square foot of land area and the improvement assessment to \$14,399 or \$10.95 per square foot of living area resulting in a reduction in the subject's total assessment of \$17,391.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,129. The subject has a land assessment of \$3,192 or \$0.40 per square foot of land area and an improvement assessment of \$17,937 or \$13.64 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. The comparables have sites ranging in size from 6,259 to 7,980 square feet of land area and are improved with class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,133 to 1,248 square feet of living area. The dwellings range in age from 30 to 60 years old and have partial basements, three of which have finished area, and a two-car garage. Two comparables each have central air conditioning, and three comparables each have one fireplace. The comparables have land assessments ranging from \$2,503 to \$3,192 or \$.40 per square feet of land area and improvement assessments ranging from \$17,282 to \$20,192 or from \$15.00 to \$17.82 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant critiqued the board of review's submission and asserted there is a lack of uniformity and unequal treatment with the subject property in comparison to the appellant's comparables. The appellant also submitted tax bill information for multiple tax years for the subject property and each of the appellant's comparables which included written notations of the comparables similarities to the subject property.

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 eight suggested comparables for the Board's consideration. With respect to the appellant's improvement assessment inequity argument, the Board gives less weight to the appellant's comparables #2 and #3 as well as the board of review comparables #3 and #4 due to the dwelling's older ages when compared to the subject. The Board also gives less weight to the board of review comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity for the subject's improvement to be the parties' remaining comparables. These comparables are more similar to the subject in age, dwelling size, and most amenities. Although the Board recognizes the parties differ on whether the subject has a finished or an unfinished basement and each of these remaining comparables have unfinished basements, this will not affect the Board's final decision. Therefore, if the subject has a finished basement an upward adjustment is required for the unfinished basements of the comparables to make it more equivalent to the subject. These three comparables have improvement assessments ranging from \$16,952 to \$19,156 or from \$13.06 to \$15.35 per square foot of living area. The subject has an improvement assessment of \$17,937 or \$13.64 per square foot of living area which falls within the range established by the best comparables in this record. The Board also finds the subject's improvement assessment is not excessive in comparison to the appellant's comparable #1 of \$17,931 or \$13.63 per square foot of living area, which is identical in most property characteristics to the subject property, except this comparable lacks a fireplace, unlike the subject. After considering 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 and a reduction in the subject's improvement assessment is not justified.

Furthermore, the Board finds no change is required in the subject's land assessment of \$.40 per square foot of land area which matches the per-square-foot land assessments of all comparables submitted by both parties.

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.

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 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: _____

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: July 19, 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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