



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

APPELLANT: Robert Harriett
DOCKET NO.: 20-27340.001-R-1
PARCEL NO.: 03-03-306-023-0000

The parties of record before the Property Tax Appeal Board are Robert Harriett, the appellant, by Andrew S. Dziuk, 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: \$4,568
IMPR.: \$18,024
TOTAL: \$22,592

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 one-story dwelling of frame exterior construction containing 2,115 square feet of living area. The dwelling is approximately 57 years old. Features of the property include a crawl space foundation, central air conditioning, 2½ bathrooms, and a 2-car garage. The property has a 7,946 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables consisting of class 2-04 properties improved with one-story dwellings of frame exterior construction that range in size from 1,820 to 2,176 square feet of living area. The homes range in age from 56 to 59 years old. Two comparables have a full or partial basement and one comparable has a crawl space foundation. Two comparables have central air conditioning and

one fireplace. One comparable has a 1-car garage. The comparables have 1½ or 2½ bathrooms. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$14,707 to \$18,197 or from \$6.76 to \$8.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,297.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,592. The subject property has an improvement assessment of \$18,024 or \$8.52 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 consisting of class 2-04 properties improved with one-story dwellings of frame exterior construction that range in size from 1,900 to 2,091 square feet of living area. The homes range in age from 56 to 59 years old. Two comparables have a partial basement, one comparable has a crawl space foundation, and one comparable has a slab foundation. Each comparable has 1½ or 2 bathrooms and a 1-car, 2-car, or 2.5-car garage. One comparable has central air conditioning and one fireplace. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject. Their improvement assessments range from \$17,677 to \$18,597 or from \$8.88 to \$9.67 per square foot of living area.

Conclusion of Law

The appellant 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 seven equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in age, style and exterior construction. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #2 and #4 as each property has a full or partial basement, dissimilar to the subject's crawl space foundation. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and board of review comparables #1 and #3 due to each property having relatively similar foundations as the subject dwelling. Each of these properties is improved with a home that is smaller than the subject dwelling indicating upward adjustments for size may be appropriate. These three comparables have varying degrees of similarity to the subject in features. Appellant's comparable #2 has one less bathroom than the subject and no garage, unlike the subject, indicating upward adjustments to the comparable for these differences would be appropriate. Conversely appellant's comparable #2 has a fireplace, unlike the subject, indicating a downward adjustment to the comparable for this difference would be appropriate. Board of review comparables #1 and #3 have ½ or 1 less bathroom than the subject and no central air conditioning, a feature of the subject, necessitating upward adjustments to the comparables to make them more equivalent to the subject. Board of review comparable #1 has a

smaller garage than the subject requiring an upward adjustment while comparable #3 has a larger garage than the subject requiring a downward adjustment. These comparables have improvement assessments that range from \$14,949 to \$17,903 or from \$8.21 to \$9.30 per square foot of living area. The subject's improvement assessment of \$18,024 or \$8.52 per square foot of living area falls above the range of the total improvement assessments but within the range on a per square foot of living area basis as established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject dwelling in size and features, 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

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: _____

April 15, 2025



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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