



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

APPELLANT: JoAnn Tiedt
DOCKET NO.: 20-27759.001-R-1
PARCEL NO.: 23-06-200-091-0000

The parties of record before the Property Tax Appeal Board are JoAnn Tiedt, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$7,623
IMPR.: \$41,040
TOTAL: \$48,663

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 two-story dwelling of frame exterior construction with 2,280 square feet of living area. The dwelling is approximately 32 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 43,560 square foot site and is located in Willow Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of frame exterior construction each with 2,761 square feet of living area that are either 19 or 21 years old. Each comparable has an

unfinished basement, central air conditioning and a 2-car or a 3-car garage. Eight dwellings each have one fireplace. The comparables have improvement assessments ranging from \$37,974 to \$49,891 or from \$13.75 to \$18.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$38,372 or \$16.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,643. The subject property has an improvement assessment of \$49,020 or \$21.50 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, two of which are located in the same assessment neighborhood code as the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #5 and #9, respectively. The comparables are improved with two-story class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,618 to 2,895 square feet of living area. The homes range in age from 19 to 46 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$40,348 to \$48,441 or from \$13.97 to \$17.54 per square foot of living area.

The board of review's submission included comments asserting a reverse mortgage in the amount of \$712,500 was issued for the subject property in 2015 and that the subject has a one acre site size. The board of review stated the search for comparable properties was expanded since "[t]here are few matching comps in the subjects (sic) area." To support these assertions the board of review submitted two Certificates of Exemption, an aerial plat of the subject property and a history of the subject's assessments. The Certificates of Exemption report a reverse mortgage amount of \$712,500 and disclosed the document was executed on December 2, 2014. The board of review's two computer screen shots reported a ten year assessment history for the subject property and the aerial plat depicted the subject's site boundaries without dimensions. Based on this evidence, the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the board of review presented documentation regarding the 2014 reverse mortgage associated with the subject property and noted the subject's one-acre site size. The Board finds these arguments are not responsive to the appellant's inequity argument with respect to the subject's improvement assessment and therefore are given no weight.

The record contains eleven equity comparables for the Board's consideration, as two properties were common to both parties. The Board finds both parties' comparables present varying degrees of similarity to the subject in dwelling size and all but one of the parties' comparables are substantially different from the subject in age. Nevertheless, the Board gives less weight to appellant comparables #1, #2 and #9/board of review comparable #4 which have a 3-car garage in contrast to the subject's 2-car garage. The Board gives less weight to appellant comparable #3 which, based on its per square foot improvement assessment, appears to be an outlier. The Board also gives less weight to board of review comparables #1 and #2 which are located in a different assessment neighborhood code and different city when compared to the subject. Additionally, board of review comparable #1 has a finished basement in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant comparables #4 through #8 and board of review comparable #3, one of the common properties, which are more similar to the subject in location, design, basement features and garage size. However, each of these best comparables is newer in age and larger in dwelling size when compared to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$46,430 to \$49,891 or from \$16.82 to \$18.07 per square foot of living area. The subject's improvement assessment of \$49,020 or \$21.50 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and above the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 18, 2024



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

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