



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

APPELLANT: Gregg Hughes
DOCKET NO.: 20-28856.001-R-1
PARCEL NO.: 22-34-412-040-0000

The parties of record before the Property Tax Appeal Board are Gregg Hughes, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$6,072
IMPR.: \$40,496
TOTAL: \$46,568

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 3,191 square feet of living area. The dwelling is new construction and is approximately one year old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 9,716 square foot site and is located in Lemont, Lemont 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 four equity comparables located in the same assessment neighborhood code and from 0.09 to 0.28 of a mile from the subject property. The comparables are improved with class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,822 to 3,326 square feet of living

area all of which are reported to be one year old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$24,479 to \$33,674 or from \$8.40 to \$10.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,528 or \$8.94 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 \$46,568. The subject property has an improvement assessment of \$40,496 or \$12.69 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 in the same assessment neighborhood code and on the same block or within ¼ mile from the subject property. The comparables are improved with two-story class 2-78 dwellings of frame exterior construction ranging in size from 2,841 to 3,222 square feet of living area each of which is reported to be one year old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$14,447 to \$39,987 or from \$4.67 to \$14.07 per square foot of living area.

The board of review contended the subject property is a new construction home. In support of this contention the board of review submitted an aerial plat of the subject property, a special warranty deed associated with the transfer of the subject together with a spreadsheet containing sale information on class 2-78 homes in the subject's neighborhood code. Comments from the board of review assert the sale information reflect new construction homes. The sale spreadsheet disclosed the subject property sold in November 2019 for a price of \$505,236 or \$158.33 per square foot of living area, land included. The Board finds this spreadsheet disclosed sale information for each of the appellant's comparables, indicating the properties sold in July, August or September 2020. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables. The spreadsheet presented by the board of review depict these properties sold in July, August or September of 2020. Given the unrefuted new construction status of these comparables combined with their respective sale dates, the Board finds the properties' improvement assessments as of January 1, 2020 are not likely to reflect a 100% completed dwelling. The Board gives less weight to board of review comparable #2

which has a finished basement in contrast to the subject's unfinished basement and also appears to be an outlier based on its per square foot assessment relative to other properties in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4 which are similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments ranging from \$30,104 to \$39,987 or from \$10.31 to \$14.07 per square foot of living area. The subject's improvement assessment of \$40,496 or \$12.69 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. After considering adjustments to the comparables for differences from 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

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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