



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

APPELLANT: Caroline Bachert  
DOCKET NO.: 20-28858.001-R-1  
PARCEL NO.: 09-25-326-010-0000

The parties of record before the Property Tax Appeal Board are Caroline Bachert, 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 **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:** \$6,030  
**IMPR.:** \$42,126  
**TOTAL:** \$48,156

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 stucco exterior construction with 3,009 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 6,700 square foot site located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables are improved with class 2-06 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,991 to 3,821 square feet of living area. The dwellings range in age from 80 to 127 years old and have basements, two of which have finished area. Each

comparable has central air conditioning, from one to three fireplaces, and from a two-car to a three-car garage. The comparables have improvement assessments ranging from \$29,121 to \$59,126 or from \$9.13 to \$15.47 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,126 or \$14.00 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 \$60,241. The subject property has an improvement assessment of \$54,211 or \$18.02 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 that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-06, two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,221 to 2,831 square feet of living area. The dwellings range in age from 70 to 93 years old and have basements, two of which have finished area. Three comparables each have central air conditioning. Each comparable has one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$50,776 to \$54,119 or from \$18.12 to \$23.07 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant submitted a written rebuttal with supportive documentation, including a comparative analysis of both parties' comparables, critiquing the board of review evidence while emphasizing the appellant's comparables similarities to the subject property. Based on this evidence, the appellant stated that they were paying too much in real estate taxes relative to similar nearby properties.

### **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.

The parties submitted a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 as well as the board of review comparables #1, #3, and #4 due to differences in their age or dwelling size when compared to the subject. Less weight is also given by the Board to the appellant's comparable #2 because its improvement assessment appears to be an outlier relative to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and board of review comparable #2. These comparables are closer in age and are also similar in overall property characteristics to the subject property, except two of the comparables are

somewhat newer in age than the subject with one comparable also larger in dwelling size than the subject. These three comparables have improvement assessments ranging from \$40,575 to \$54,119 or from \$13.57 to \$19.12 per square foot of living area. The subject's improvement assessment of \$54,211 or \$18.02 per square foot of living area falls above the three most similar comparables in this record on an overall basis and within the range on a per-square-foot basis. Additionally, the Board finds the subject's improvement assessment falls above the appellant's comparable #1 of \$51,246 and \$23.07, which is the best comparable in the record that is more similar in most features to the subject property. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request 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.

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Chairman



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Member



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Member



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Member



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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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Caroline Bachert  
101 N Merrill Street  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602