



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

APPELLANT: Lila Frieda
DOCKET NO.: 20-29209.001-R-1
PARCEL NO.: 24-03-118-031-0000

The parties of record before the Property Tax Appeal Board are Lila Frieda, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$2,100
IMPR.: \$6,800
TOTAL: \$8,900

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 53-year-old, one-story, building of frame construction containing 799 square feet of gross building area. Features of the subject include a crawl space, central air conditioning, and a one-car garage. The property is situated on 4,000 square feet of land in Worth Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparable properties.

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$8,900. The subject property had an improvement assessment of \$6,800, or \$8.51 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant asserted that the subject was a row house and claimed that row houses are assessed based on market value of the series of row houses, resulting in identical assessments. The appellant raised the novel issue of relief based on the COVID-19 pandemic. In his rebuttal brief, the appellant asserted that he raised this issue in his Petition. The appellant reaffirmed the request for an assessment reduction.

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 and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties 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 appellant offered new evidence and argument in rebuttal by arguing the novel issue of COVID-19 relief. Contrary to the appellant's assertion in his rebuttal brief, the Petition did not include this argument. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new data that did not rebut the evidence submitted by the board of review.

The appellant made the bare assertion in his rebuttal brief that row houses receive the same or nearly same assessment. The appellant cited *Pace Realty Group v. Property Tax Appeal Board*, 306 Ill.App.3d 718 (2nd Dist. 1999) in support. The appellant failed to present evidence of how this assertion was relevant to the instant appeal. There was no evidence that the subject was a row house; the appellant merely made this assertion without proof. Moreover, there was no evidence that any evidence of comparable properties were also row houses receiving the same or nearly same assessment. The appellant told the Board but failed to show it with relevant evidence. A mere assertion does not stand for evidence.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #3 and #4, and the board of review's comparable(s) #1. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$7.08 to \$8.60 per

square foot of living area. The subject's improvement assessment of \$8.51 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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: _____

August 20, 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

AGENCY

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

APPELLANT

Lila Frieda, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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