



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

APPELLANT: Linda K. Martin
DOCKET NO.: 20-30512.001-R-1
PARCEL NO.: 05-17-416-012-0000

The parties of record before the Property Tax Appeal Board are Linda K. Martin, 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: \$33,750
IMPR.: \$47,410
TOTAL: \$81,160

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 111-year-old, two-story building of frame construction containing 2,486 square feet of gross building area. Features of the subject include a full unfinished basement, one fireplace, and a two-car garage. The property is situated on 15,000 square feet of land in New Trier Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on eight suggested equity comparable properties. In support of the overvaluation argument, the appellant submitted information on four suggested comparable sales.

The appellant requested that the PTAB grant it relief based on the COVID-19 pandemic. In support, the appellant submitted many pages of the Cook County Assessor's COVID-19 Adjustments to 2020 Property Assessments analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,160. The subject property has an improvement assessment of \$47,410, or \$19.07 per square foot of living area. The subject's assessment reflects a market value of \$811,600, or \$326.47 per square foot of living area including land, when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties and on four suggested sale comparable properties.

In rebuttal, the appellant reiterated his arguments and reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant did not submit reliable evidence of whether the board of review failed to uniformly assess the subject property due to the Assessor's purported COVID-19 relief policy. In considering this alternative argument of assessment amount, the Board must address whether it will apply the Assessor's COVID-19 relief reduction decree to the subject property. The Board considers an assessment appeal without reference to any assumptions and conclusions made by another agency. "Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct." 86 Ill.Admin.Code §1910.63(a). "Under the scheme created by the PTAB statute, an appeal to the PTAB does not afford taxpayers the right to request that a higher authority rule upon the correctness of a lower authority's findings. Rather, it affords taxpayers and taxing bodies a 'second bite at the apple,' *i.e.*, an opportunity to have assessments recomputed by a reviewing authority whose power is not circumscribed by any previous assessment." *LaSalle Partners v. Illinois Property Tax Appeal Board*, 269 Ill.App.3d 621, 629 (2nd Dist. 1995).

Moreover, the Board has no statutory authority to reduce assessments because of the COVID-19 pandemic and that the Assessor may have applied assessment relief as a result. As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Board*, 309 Ill.App.3d 373, 378 (2nd Dist. 1999). To the extent that the Board acts outside its statutory authority, it acts without jurisdiction. See *Board of Education of the City of Chicago v. Board of Trustees of the Public School Teachers Pension & Retirement Fund of Chicago*, 395 Ill.App.3d 735, 739–40 (1st Dist. 2009).

The appellant failed to present reliable evidence to support the argument that COVID-19 affected the values of his suggested comparable properties, or of the amounts of reductions due to the

Assessor's actions they may have received. The appellant offered speculation that whatever assessment reductions his suggested comparable properties may have received were due to the Assessor's COVID-19 relief rather than other reasons. Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 in comparison to the appellant's suggested comparable properties or to properties throughout Palatine Township and Cook County. Rather, the Board's consideration of lack of uniformity is determined by comparing the similarities and distinctions of key characteristics of the suggested comparable properties. The Board finds the appellant's request for an assessment reduction based on the Assessor's COVID-19 relief actions is without merit.

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 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 Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1, #3, #4, #6 and #7, and the board of review's comparable(s) #1 and #4. These comparables had improvement assessments that ranged from \$13.68 to \$27.79 per square foot of gross building area. The subject's improvement assessment of \$19.07 per square foot of gross building area is within the range established by the best comparables 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 based on assessment inequity is not justified.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sale(s) #2 and #3, and the board of review comparable sale(s) #1 and #4. These comparable properties sold for prices ranging from \$251.93 to \$520.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$326.47 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). Since assessment equity has been determined, the Board finds that the subject is now fairly and equitably assessed. *See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board*, 2020 IL App (1st) 180994, ¶¶ 34-36, thereby obviating the need to rule on the appellant's overvaluation argument.

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

Linda K. Martin, 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