



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

APPELLANT: Kenneth & Vincentia Cink
DOCKET NO.: 20-31257.001-R-1
PARCEL NO.: 18-19-203-010-0000

The parties of record before the Property Tax Appeal Board are Kenneth & Vincentia Cink, the appellants; 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: \$14,341
IMPR.: \$49,313
TOTAL: \$63,654

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of masonry exterior construction with 2,542 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a full finished basement, central air conditioning, one fireplace, and a two-car garage. The property has a 19,782 square foot site located in Indian Head Park, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellants submitted information on twelve equity comparables. Seven comparables are located from 0.1 to 0.9 miles away from the subject and within the subject's same Village of Indian Head Park. Five comparables are located from 1.9 to 2.6 miles away from the subject and are located within the villages of Burr Ridge or Willow Springs. The comparables are improved with class 2-03 or 2-04, 1-story dwellings of

masonry or frame and masonry exterior construction ranging in size from 1,697 to 2,829 square feet of living area. The comparables range in age from 16 to 71 years old. One comparable has a concrete slab foundation, and eleven comparables have a partial or a full basement, five of which have finished area.¹ Eleven comparables each have central air conditioning. Eleven comparables each have one or two fireplaces. Each comparable has from a two-car to a three-car garage. The comparables have improvement assessments ranging from \$27,984 to \$42,561 or from \$10.62 to \$16.92 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$35,054 or \$13.79 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 \$63,654. The subject property has an improvement assessment of \$49,313 or \$19.40 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located a quarter of a mile from the subject property and within the subject's same Village of Indian Head Park. The comparables are improved with class 2-04, 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 2,072 to 2,684 square feet of living area. The dwellings range in age from 35 to 45 years old and have full basements, one of which has finished area. Each comparable has central air conditioning, one fireplace, and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$40,694 to \$53,169 or from \$19.64 to \$19.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants critiqued the board of review comparables and emphasized the differences in property characteristics and the lower valuations of other properties in relation to the subject property. In addition, the appellants maintained the subject property does not have a deluxe condition and has three, not four, bedrooms as shown in the board of review' grid analysis. The appellants argued that the subject is not worth the current (2020 tax year) market value of \$636,640 assigned by the county which had a \$116,750 increase in value from the prior year.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted fifteen suggested comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 through #4 and #6 through #11 as well as the

¹ The supplemental information provided by the appellants reported comparable #6 as having a concrete slab foundation and not a basement as reported on the appellants' grid analysis.

board of review comparables #2 and #3 due to differences in their story height, dwelling size, age, foundation, and/or unfinished basement when compared to the subject. Additionally, the Board gives less weight to the appellants' comparables #2, #3, #6, #8 and #9 which are located within a different village and are from 1.9 or more miles away from the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and #12 as well as the board of review comparable #1. These comparables are more similar in location, dwelling size, age, and/or have finished basement, like the subject. However, the board of review comparable #1 has a larger garage size which requires a downward adjustment to make it more equivalent to the subject. These three comparables have improvement assessments ranging from \$36,500 to \$53,169 or from \$15.81 to \$19.81 per square foot of living area. The subject's improvement assessment of \$49,313 or \$19.40 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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 23, 2022



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

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