



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

APPELLANT: John & Elisabeth Dorow
DOCKET NO.: 20-31604.001-R-1
PARCEL NO.: 09-26-303-074-0000

The parties of record before the Property Tax Appeal Board are John & Elisabeth Dorow, 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: \$7,026
IMPR.: \$58,591
TOTAL: \$65,617

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.

Background

The subject property consists of a two-story dwelling of masonry construction with 3,115 square feet of living area. The dwelling was 25 years old. Features of the home include a full, unfinished basement, central air conditioning, and a two-car garage. The property has an 8,267 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four suggested equity comparables. Some of this information was provided on a grid that the appellants submitted with their appeal petition, along with other documentary evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,617. The subject property has an improvement assessment of \$58,591 or \$18.81 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparables. The appellants did not submit any rebuttal evidence prior to the July 25, 2022, hearing date.

Appellant John Dorow and board of review representative Josiah Harris were present at the July 25, 2022, hearing. Appellant Elisabeth Dorow, John's wife, was not present at the hearing.

Mr. Dorow testified that the distances he provided on the grid submitted with appellant's appeal petition were the driving distances between the subject property and each comparable. He testified that the straight-line distances between the subject property and several of those comparables were considerably shorter. Although the grid he had submitted with the appeal petition had listed the distance between the subject and the appellants' comparable one as 5,280 feet (one mile), he testified that the distance as the crow flies was 1,700 feet. Although the grid stated that the distance between the subject and the appellants' comparable three was 2,640 feet (1/2 mile), he testified that the distance as the crow flies was 740 feet. Finally, he testified that the distance between the subject and the appellants' comparable four was only 600 feet, although the grid had listed the distance as 5,280 feet. Mr. Dorow testified that he measured these distances on an official Maine Township map using a ruler provided by Sidwell, a company that had taken aerial photographs for Maine Township.

Mr. Dorow testified that he believed the best comparables that he found were appellants' comparables one and two, in part because of their proximity to the subject. Based primarily on these comparable properties, he believed that the subject should have been assessed at \$17.39 per square foot of living area rather than \$18.81. He believed that the board of review's comparable number one was not a good comparable because it has a detached garage. He also believed that the board of review's comparable two was not a good comparable because it is west of Greenwood Avenue while the subject property is east of Greenwood Avenue. Mr. Dorow stated that it is a different neighborhood west of Greenwood Avenue.

According to Mr. Dorow, the board of review's comparable number three was not a good comparable because the dwelling on it is only four years old, the garage is detached, and the dwelling is of frame construction. The subject's dwelling is 25 years old, has an attached garage, and is of masonry construction. He did not believe that the board of review's comparable four was a good comparable because the dwelling on it is of frame construction, and it has a detached garage.

At the hearing, Mr. Dorow sought to submit into evidence a list of additional suggested comparables, many of which were of frame construction or frame and masonry construction. He stated that it was unfair that the board of review had used comparables that were not of masonry construction. The administrative law judge did not admit the list of additional alleged comparables into evidence because it had not been submitted before the hearing in accordance with the Board's rules and because the Board's rules prohibit the submission of additional comparable properties as rebuttal evidence. *See* 86 Ill. Adm. Code §§ 1910.66(e); 1910.67(a).

Mr. Dorow further testified that he did not cherry pick the appellants' comparable properties, but instead had chosen the best comparable properties he could find. He hoped that the appellants would be able to stay in their house, but that was becoming difficult because of the amount of property tax that they had to pay.

Ms. Harris, the board of review's representative, rested on the written evidence that the board of review had submitted.

Conclusion of Law

Assessment inequity is the basis of the taxpayer's appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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.

Initially, the Board finds that Mr. Dorow's testimony about the straight-line distances between the subject property and several of the appellants' suggested comparables is entitled to little weight because of the confusing nature of the testimony, his inability to adequately articulate how he calculated the straight-line distances, and the significant differences between the straight-line distances and the driving distances he provided for several comparables. This finding does not have a material impact on the outcome of the Board's decision, however.

Mr. Dorow testified that the board of review's comparable number two was not a good comparable because the subject property is east of Greenwood Avenue while the board of review's comparable two is west of Greenwood Avenue, which he described as a different neighborhood. Three of the appellants' four suggested comparables were also located west of Greenwood Avenue, however, so the appellants' criticism of a board of review comparable on this basis is not well founded.

Mr. Dorow also testified that the board of review's comparables one, three, and four have detached garages while the subject's dwelling has an attached garage. The Board has taken this into account, but it finds nevertheless that the board of review's comparable one is one of the

fbest comparables in this record because of its similarities and proximity to the subject property. The Board also finds that the board of review's comparable two and the appellants' comparables one and two are among the best comparables in the record because of their similarities to the subject property.

Like the subject property, these four comparables have two-story, single-family residences of frame construction with central air conditioning, full, unfinished basements, and two-car garages. The improvement assessments of these comparable properties ranged from \$17.31 to \$23.27 per square foot of living area. The subject property's improvement assessment falls of \$18.81 per square foot falls within the range suggested by the best comparable properties in this record. The Board therefore concludes that the appellant did not show by clear and convincing evidence that the subject property was inequitably assessed, and a reduction in the assessment of the property for the 2020 tax year is not warranted.

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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:

September 20, 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

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