



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

APPELLANT: Art Groen
DOCKET NO.: 20-32028.001-R-1
PARCEL NO.: 27-23-412-010-0000

The parties of record before the Property Tax Appeal Board are Art Groen, the appellant, by Amy C. Floyd, Attorney at Law in Chicago, 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: \$4,523
IMPR.: \$17,816
TOTAL: \$22,339

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 multi-level dwelling of frame and masonry exterior construction containing 1,301 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a partial basement with a formal recreation room, one fireplace, two bathrooms, and an attached two-car garage. The property has a 9,046 square foot site located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,520 to 1,724 square feet of living area. The homes range in age from 35 to 45 years old. Each comparable has a partial basement with a formal recreation room, and 1½ or 2 bathrooms. Three comparables have central air conditioning. The appellant did not disclose

whether the comparables have garages, however, copies of photographs of the comparables submitted by the appellant depict three as having two-car attached garages. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$14,689 to \$17,637 or from \$9.66 to \$10.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$13,543.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,339. The subject property has an improvement assessment of \$17,816 or \$13.69 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 improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,118 to 1,301 square feet of living area. The homes range in age from 30 to 35 years old. Each comparable has a full or partial basement with a formal recreation room, central air conditioning, one to two bathrooms, and a 2-car or a 3-car garage. Three comparables have one fireplace. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$17,839 to \$19,656 or from \$13.76 to \$16.90 per square foot of living area.

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

The parties submitted information on eight comparables similar to the subject in location and style to support their respective positions. The Board gives less weight to the comparables submitted by the appellant due to differences from the subject dwelling in size and/or age. The Board finds the best evidence of assessment equity to be the board of review comparables as these properties are more similar to the subject dwelling in size than are the comparables submitted by the appellant. Each of the board of review comparables has central air conditioning, a feature the subject does not have, suggesting each would require a downward adjustment to make them more equivalent to the subject property for this amenity. Board of review comparable #3 has a larger garage than the subject indicating this property would need a downward adjustment for this feature. Conversely, board of review comparables #2 and #3 have ½ or 1 less bathroom than the subject indicating these comparables would need an upward adjustment to make them more equal to the subject for this feature. Additionally, board of review comparable #4 has no fireplace, unlike the subject property, suggesting this comparable would need an upward adjustment to make it more equivalent to the subject property for this characteristic. The board of review comparables have improvement assessments that range from \$17,839 to \$19,656 or from \$13.76 to \$16.90 per square foot of living area. The subject's improvement assessment of \$17,816 or \$13.69 per square foot of living area falls below the

range established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables for differences from the subject property. 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 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: June 18, 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

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