



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

APPELLANT: Byron Yehling
DOCKET NO.: 20-32030.001-R-1
PARCEL NO.: 27-24-207-003-0000

The parties of record before the Property Tax Appeal Board are Byron Yehling, 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: \$3,187
IMPR.: \$16,175
TOTAL: \$19,362

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 one-story dwelling of frame construction with 1,290 square feet of living area.¹ The dwelling is approximately 50 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, 1½ bathrooms, and a two-car garage. The property has a 7,500 square foot site located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-03 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 one-story dwellings of frame or frame and masonry construction each with 1,719 square feet of living area. The homes are 49 or 50 years old. Each property has

¹ Both parties described the home as a one-story dwelling, however, copies of photographs of the dwelling submitted by the parties depict a raised ranch or split foyer dwelling.

a crawl space foundation, central air condition, and 1½ bathrooms. Copies of photographs of the comparables depict each home as being a ranch style dwelling with a two-car attached garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$14,897 to \$15,489 or from \$8.67 to \$9.01 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$11,571.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,362. The subject property has an improvement assessment of \$16,175 or \$12.54 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 one-story dwellings of frame and masonry construction that have either 1,044 or 1,120 square feet of living area. The homes are 50 or 51 years old. Each property has a partial basement with a formal recreation room, central air conditioning, one full bathroom, one or two half-bathrooms, and a one-car or a two-car garage. The comparables have the same classification code and neighborhood code as the subject property. The board of review submitted copies of photographs of the comparables depicting each home as being a raised ranch or split foyer style dwelling with an integral garage on the lower level. These properties have improvement assessments that range from \$13,676 to \$15,871 or from \$13.10 to \$14.72 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 Board finds the best evidence of assessment equity to be the board of review comparables as these properties are more similar to the subject property in style, size, and features than are the comparables provided by the appellant. Based on the copies of the photographs submitted by the parties, the board of review comparables are improved with raised ranch or split foyer style dwellings, similar to the subject, while the appellant's comparables are improved with one-story ranch style homes. The board of review comparables also have basements or lower levels with finished area, like the subject, whereas the appellant's comparables have crawl space foundations. The board of review comparables have improvement assessments that range from \$13,676 to \$15,871 or from \$13.10 to \$14.72 per square foot of living area. The subject's improvement assessment of \$16,175 or \$12.54 per square foot of living area falls above the overall range but within the range on a square foot basis established by the best comparables in this record. The subject's overall higher improvement assessment is justified due to the dwelling's slightly large size relative to the board of review comparables. 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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