



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

APPELLANT: Amanda Green
DOCKET NO.: 20-32075.001-R-1
PARCEL NO.: 18-03-318-019-0000

The parties of record before the Property Tax Appeal Board are Amanda Green, 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 **A Reduction** 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: \$1,968
IMPR.: \$16,500
TOTAL: \$18,468

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 1.5-story dwelling of frame construction containing 1,690 square feet of living area. The dwelling is approximately 95 years old. Features of the property include an unfinished full basement, 1½ bathrooms, and a three-car detached garage. The property has a 3,150 square foot site located in Brookfield, Lyons 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with 1-story or 1.5-1.9-story dwellings of frame or masonry exterior construction that range in size from 1,559 to 1,773 square feet of living area. The homes are 95 or 97 years old. One comparable has a crawl space foundation while three comparables have an unfinished full or partial basement. The comparables have one or two full bathrooms and two

comparables have an additional ½-bathroom. The appellant did not disclose whether the comparables have garages. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$7,986 to \$17,217 or from \$5.12 to \$9.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,433.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,446. The subject property has an improvement assessment of \$19,478 or \$11.53 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 1-story or 1.5-story dwellings of frame, stucco, or masonry exterior construction that range in size from 1,100 to 1,462 square feet of living area. The homes range in age from 64 to 98 years old. Each comparable has a full basement with one having finished area, three comparables have central air conditioning, each comparable has one full bathroom, one comparable has an additional ½-bathroom, and each property has either a 2-car or a 3.5-car garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$17,917 to \$29,102 or from \$15.25 to \$19.91 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 as these properties are improved with homes most similar to the subject in style, size, age and features with the exception there was no information provided by the appellant concerning whether the comparables have garages. Nevertheless, these three comparables have improvement assessments ranging from \$11,923 to \$17,217 or from \$7.37 to \$9.79 per square foot of living area. The subject has an improvement assessment of \$19,478 or \$11.53 per square foot of living area, which is above the range of the best comparables in the record. Less weight is given appellant's comparable #1 due to differences from the subject in style and foundation. Less weight is given board of review comparables #2 through #4 due to differences from the subject in style, size, and/or age. The Board gives less weight to board of review comparable #1 as the assessment of this property appears to be an outlier when contrasted with the other comparables in the record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Amanda Green, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602