



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

APPELLANT: Kathleen Neville
DOCKET NO.: 20-32077.001-R-1
PARCEL NO.: 18-18-407-054-0000

The parties of record before the Property Tax Appeal Board are Kathleen Neville, 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: \$4,820
IMPR.: \$42,884
TOTAL: \$47,704

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 two-story dwelling of frame and masonry exterior construction containing 2,242 square feet of living area. The dwelling is approximately seven years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has a 3,856 square foot site located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-95 individually owned townhome or row house 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 two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,120 to 2,710 square feet of living area. The homes are either one or seven years old. Each comparable has a full basement with two having finished

area, central air conditioning, one or two fireplaces, and 2½ bathrooms. Copies of photographs of the comparables submitted by the appellant disclosed each property has an attached two-car garage. These properties have the same classification code and neighborhood code as the subject property with the comparables being located along the same street and within approximately two blocks of the subject. Their improvement assessments range from \$19,196 to \$36,841 or from \$8.40 to \$17.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$22,196.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,704. The subject property has an improvement assessment of \$42,884 or \$19.13 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 two-story dwellings of frame and masonry exterior construction that have either 2,286 or 2,403 square feet of living area. The homes range in age from 1 to 7 years old. Each comparable has a full basement with one having finished area, central air conditioning, 2½ bathrooms, and a two-car garage. Three comparables have one fireplace. These properties have the same classification code and neighborhood code as the subject and are located along the same street and within approximately two blocks of the subject property. Their improvement assessments range from \$43,903 to \$54,823 or from \$19.21 to \$23.07 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 that are similar to the subject property in location, style, construction and most features to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3, as their improvement assessments appear to be outliers that are substantially below the other comparables in the record even though they are reported to be one year old, newer than all but board of review comparable #1. Their lower improvement assessments may be due to being prorated or partial assessments as new construction for the 2020 tax year. The Board gives less weight to board of review comparable #1 due to differences from the subject in age. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #2 through #4, which are similar to the subject in age, being either three or seven years old. These four comparables have similar features as the subject with the exception appellant's comparable #4 has finished basement area and two fireplaces whereas the subject has an unfinished basement and one fireplace, suggesting this comparable would require downward adjustments to make it more equivalent to the subject property. Additionally, board of review comparable #2 has no fireplace while the subject has one fireplace suggesting this property would require an upward adjustment to make it more equal to the subject. These four comparables have improvement assessments

that range from \$36,841 to \$54,823 or from \$17.38 to \$22.81 per square foot of living area. The subject's improvement assessment of \$42,884 or \$19.13 per square foot of living area falls within the range established by the best comparables in this record.

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 properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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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