



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

APPELLANT: Dathanne Kerber
DOCKET NO.: 20-32078.001-R-1
PARCEL NO.: 18-02-313-052-0000

The parties of record before the Property Tax Appeal Board are Dathanne Kerber, 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: \$1,704
IMPR.: \$8,064
TOTAL: \$9,768

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 masonry exterior construction with 1,008 square feet of living area. The dwelling is approximately 61 years old. Features of the property include an unfinished partial basement, central air conditioning, one bathroom and a detached two-car garage. The property has a 3,480 square foot site located in Lyons, 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 improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables described as being improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,186 to 1,397 square feet of living area. The homes range in age from 59 to 67 years old. One comparable has an unfinished full basement, one comparable has a crawl space foundation, and two comparables have slab foundations. One

comparable has central air conditioning, one comparable has a fireplace, and each comparable has 1 or 1½ bathrooms. The appellant did not disclose whether the comparables have garages. The comparables have the same classification code and neighborhood code as the subject property. The appellant submitted copies of photographs of the comparables with comparable #4 being depicted as a part one-story and part two-story dwelling. Their improvement assessments range from \$5,954 to \$9,728 or from \$4.60 to \$6.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$6,612.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,834. The subject property has an improvement assessment of \$14,094 or \$13.98 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 or masonry exterior construction that range in size from 768 to 1,661 square feet of living area. The homes range in age from 4 to 63 years old. One comparable has a slab foundation, and three comparables have a partial or full basement with one having finished area. Two comparables have central air conditioning, three comparables have a two-car garage, each property has one or two bathrooms, and one comparable has an additional ½ bathroom. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$11,028 to \$32,013 or from \$14.36 to \$22.15 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 #1, #2 and #3 as these three comparables are most similar to the subject dwelling in style, each being improved with a one-story home as is the subject property. These comparables have varying degrees of similarity to the subject in features as comparables #1 and #2 have either a slab or crawl space foundation, unlike the subject's unfinished partial basement; comparables #2 and #3 have no central air conditioning, unlike the subject property; and the appellant failed to disclose whether the comparables have garages as does the subject property. These differing features suggest each comparable would require an upward adjustment to make them more equivalent to the subject property. These three comparables have improvement assessments that range from \$5,954 to \$8,681 or from \$4.60 to \$6.58 per square foot of living area. The subject's improvement assessment of \$14,094 or \$13.98 per square foot of living area falls significantly above the range established by the best comparables in this record demonstrating that a reduction in the subject's improvement is appropriate even after considering the suggested adjustments to the comparables. Less weight is given appellant's comparable #4 and the board of review comparables due to differences from the subject in style, size, and/or age. 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

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