



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

APPELLANT: Steven Wallace
DOCKET NO.: 20-32092.001-R-1
PARCEL NO.: 18-05-110-004-0000

The parties of record before the Property Tax Appeal Board are Steven Wallace, 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: \$9,170
IMPR.: \$57,178
TOTAL: \$66,348

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 consists of a two-story dwelling of brick exterior construction with 2,785 square feet of living area. The dwelling is 88 years old. Features of the home include a full basement, a fireplace, and a one-car garage. The property has a 10,480 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-06 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 two-story, class 2-06 dwellings of frame, stucco, or brick and frame construction that range in size from 2,594 to 3,236 square feet of living area. The homes are from 78 to 93 years old. Each comparable has a full basement with two having finished area,

central air conditioning, and two have a fireplace.¹ The comparables have the same assessment neighborhood code as the subject and have improvement assessments that range from \$34,716 to \$48,661 or from \$13.19 to \$16.73 per square foot of living area.² The appellant requested the subject's improvement assessment be reduced to \$43,056.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,348. The subject property has an improvement assessment of \$57,178 or \$20.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story, class 2-06 dwellings of brick exterior construction that range in size from 2,542 to 3,068 square feet of living area. The homes are either 81 or 90 years old. Each comparable has a full basement with one having finished area, a fireplace, and a two-car garage. Two of the comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located either on the same block or within one-fourth of a mile from the subject property. The comparables have improvement assessments that range from \$56,483 to \$67,428 or from \$21.40 to \$22.22 per square foot of living area.

Conclusion of Law

The taxpayer 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 record contains seven equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #2 due to differences from the subject dwelling in terms of size. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are relatively similar to the subject dwelling in terms of size and age, although adjustments to some of the comparables, to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables are from 81 to 93 years old, range in size from 2,542 to 3,068 square feet of living area and have improvement assessments ranging from \$34,716 to \$67,428 or from \$13.19 to \$22.22 per square foot of living area. The subject's improvement assessment of \$57,178 or \$20.53 per square foot of living area falls within the range established by the best comparables in the record. The Board further finds the most similar property in terms of style of

¹ The Board notes the appellant's spreadsheet did not disclose whether the comparables have a garage, however photographs provided by the appellant appear to show that two of the comparables have a garage.

² Although the appellant's comparables have the same assessment neighborhood code as the subject dwelling, the Board notes there was nothing in the record indicating the location of the comparables in relation to the subject property.

construction, size, and age is located on the same block as the subject property and has an improvement assessment of \$58,561 or \$21.40 per square foot, which is higher than the subject's improvement assessment. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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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