



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

APPELLANT: David Kracker
DOCKET NO.: 20-32097.001-R-1
PARCEL NO.: 18-06-202-024-0000

The parties of record before the Property Tax Appeal Board are David Kracker, 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: \$6,693
IMPR.: \$71,574
TOTAL: \$78,267

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 3,456 square feet of living area. The dwelling is 16 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a 7,650 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 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 2-78 dwellings of frame or brick and frame exterior construction that range in size from 2,969 to 3,685 square feet of living area. The homes are from 7 to 22 years old. Each comparable has a full or partial basement with one having finished area, central air conditioning, one or two fireplaces. Three of the comparable have a two-car

garage.¹ The comparables have the same assessment neighborhood code as the subject and have improvement assessments ranging from \$59,046 to \$80,978 or from \$18.68 to \$21.98 per square foot of living area.² The appellant requested the subject's improvement assessment be reduced to \$71,574.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,140. The subject property has an improvement assessment of \$81,447 or \$23.57 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, class 2-78 dwellings of brick exterior construction that range in size from 2,711 to 3,074 square feet of living area. The homes are from 15 to 23 years old. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces, and a two-car garage. 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 \$70,323 to \$77,004 or from \$23.63 to \$26.76 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #2 and #3 based on differences from the subject dwelling in terms of size. The Board gives less weight to the board of review's comparables due to differences from the subject dwelling with respect to size. The board of review's comparables are from 11% to 22% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are relatively similar to the subject dwelling, although adjustments to these comparables to account for differences in some features and size, would be needed to make them more equivalent to the subject. These comparables are 7 and 19 years old, have 3,585 and 3,685 square feet of living area and have improvement assessments of \$66,979 and \$80,978 or \$18.68 and \$21.98 per square foot of living area, respectively. The subject's improvement assessment of

¹ The Board notes the appellant's spreadsheet did not disclose whether the comparables have a garage, however the photographs provided by the appellant indicate that at least three of the dwellings 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.

\$81,447 or \$23.57 per square foot of living area is higher than the improvement assessments for the best comparables in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did demonstrate 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

David Kracker, 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