



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

APPELLANT: Dennis Brooks
DOCKET NO.: 20-32228.001-R-1
PARCEL NO.: 07-04-106-006-0000

The parties of record before the Property Tax Appeal Board are Dennis Brooks, the appellant; 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: \$5,250
IMPR.: \$21,483
TOTAL: \$26,733

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

On April 20, 2021 the appellant timely filed the appeal from a decision of the Cook County Board of Review dated March 22, 2021, 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 one-story dwelling with frame exterior construction that has 1,903 square feet of living area and is 47 years old. Features of the home include a concrete slab foundation, central air conditioning and a 2-car garage. The property has a 10,500 square foot site and is located in Hoffman Estates, Schaumburg Township, Cook County. The property is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of frame or frame and masonry exterior construction that range in size from 2,561 to 2,992 square feet of living area. Each of the comparables have a concrete slab foundation, and a 1-car or a 2-car garage. Two of the comparables have central air conditioning and three

comparables each have one fireplace. The comparables have improvement assessments ranging from \$21,029 to \$25,605 or for \$8.21 to \$8.81 per square foot of living area. The appellant submitted a copy of the 2020 final decision of the board of review disclosing the property has a total assessment of \$26,733. In the appeal petition, the appellant disclosed the subject had an improvement assessment of \$21,483 or \$11.29 per square foot of living area.

The appellant submitted letters of explanation regarding details of this 2020 appeal, a copy of the subject's 2021 Cook County Board of Review Final assessment totaling \$25,593 and documentation from the Cook County Assessor providing details regarding a reduction to the subject's 2020 assessment associated with a "countywide Covid Adjustment." Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$15,624 or \$8.21 per square foot of living area.

By correspondence postmarked September 27, 2021, the appellant submitted a copy of a decision issued by the Property Tax Appeal Board involving the subject property for the 2019 tax year in Docket Number 19-41906.001-R-1. The appellant explained that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-41906.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$26,834 based on the evidence. The appellant requested the reduction amount be carried forward to the subsequent tax year as per section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) The appellant also explained that the Cook County Assessor had reduced the subject's 2020 assessment to \$26,733 based on a "Covid Adjustment."

The board of review submitted its "Board of Review Notes on Appeal."¹ The appellant submitted a copy of the subject's 2020 board of review final decision disclosing a total assessment for the subject of \$26,733 and an improvement assessment of \$21,483 or \$11.29 per square foot of living area.² The board of review also indicated that the first year of the general assessment period for the subject property was 2016. Pursuant to Section 9-220(b)(2) of the Property Tax Code, the Property Tax Appeal Board takes judicial notice that 2019 was the beginning of the subject's general assessment cycle for Schaumburg Township. (35 ILCS 200/9-220(b)(2))

The Cook County Board of Review, in its Notes on Appeal, offered to stipulate the subject's total assessment to \$26,834 which is above the subject's total assessment as reported in the board of review's Final Decision.

In a rebuttal letter dated June 14, 2022, the appellant rejected the board of review's offer to stipulate to an assessment amount totaling \$26,834 and reasserted the requested improvement assessment of \$15,624.

¹ On February 2, 2022, the Cook County Board of Review was granted a final 90-day extension and had until May 3, 2022 to file its evidence in this appeal. On May 2, 2022 the PTAB received the board of review's Notes on Appeal, therefore, the board of review was not found to be in default in this appeal.

² The board of review's Notes on Appeal report a total assessment for the subject property which disagrees with its Final Decision. The Board finds the best source of the subject's 2020 total assessment is found in the Cook County Board of Review Final Decision.

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, pursuant to section 16-185 of the Property Tax Code, a reduction in the subject's assessment is not warranted.

Initially, pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year in Docket Number 19-41906.001-R-1. 86 Ill.Admin.Code 1910.90(i). In that appeal the Property Tax Appeal Board reduced the subject's assessment to \$26,834, based on equity and the weight of the evidence. The Board further finds that 2019 and 2020 are in the same general assessment period and the subject property is owner occupied.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Due to the fact the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year in which the assessment was reduced, that the subject property is an owner-occupied dwelling, that 2019 and 2020 tax years are in the same general assessment period, and that there is no evidence disclosing the subject property sold, the prior year's assessment as determined by the Board should be carried forward to the 2020 tax year as provided by section 16-185 of the Code. However, the Property Tax Appeal Board finds if the assessment as established by decision for the 2019 tax year is carried forward to the 2020 tax year the subject's assessment would be increased to \$26,834 from its current assessment of \$26,733. Considering the requirements of section 16-185 of the Code, the fact the subject's 2019 assessment was reduced, following a "countywide Covid Adjustment" by the Cook County Assessor, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, based on the comparables submitted by the appellant, the Board finds the subject property is being equitably assessed after considering differences between the comparable dwellings and the subject dwelling in age and size.

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:

August 23, 2022



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

Dennis Brooks
2030 Carling road
Hoffman Estates, IL 60169

COUNTY

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