



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

APPELLANT: Carolyn Van Eck
DOCKET NO.: 20-32674.001-R-1
PARCEL NO.: 27-11-211-004-0000

The parties of record before the Property Tax Appeal Board are Carolyn Van Eck, 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: \$10,569
IMPR.: \$41,342
TOTAL: \$51,911

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 masonry exterior construction with 4,154 square feet of living area. The dwelling is approximately 25 years old. Features include an unfinished basement, central air conditioning, a fireplace, and a 3-car garage.¹ The subject is located in Orland Park, Orland Township, Cook County. The subject dwelling is classified as a Class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on a total of 6 equity comparables. The comparables are located within the same neighborhood code as the subject and are improved with class 2-78 and 2-04, one-story to two-story dwellings of masonry

¹ The appellant's grid analysis reported the subject dwelling has a partial basement; however, the appellant's supplemental evidence and the board of review's grid analysis reported that the subject has a full basement.

or frame and masonry exterior construction ranging in size from 2,999 to 3,688 square feet of living area. The dwellings range in age from 22 to 31 years old and have partial or full basements, one of which has finished area. Five comparables each have one fireplace. Each comparable has central air conditioning and either a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$23,089 to \$32,300 or from \$7.60 to \$8.92 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$33,999 or \$8.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,911. The subject property has an improvement assessment of \$41,342 or \$9.95 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 that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-08 dwellings of masonry exterior construction ranging in size from 4,115 to 4,260 square feet of living area. The dwellings range in age from 23 to 28 years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and either a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$43,513 to \$50,267 or from \$10.39 to \$11.80 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant submitted a written rebuttal critiquing the board of review evidence and submitted a comparative analysis of the parties' comparables which included an additional 19 comparables to demonstrate a lack of uniformity and a disparity of assessments within the subject's neighborhood. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Conclusion of Law

As an initial matter, the appellant provided 19 new comparable properties within the rebuttal evidence that was not previously submitted by the appellant as comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the 19 new comparables submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

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 a total of nine comparables for the Board's consideration. The Board gives less weight to appellant's comparables due to differences in their dwelling sizes and/or story heights when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are closer to the subject in dwelling size and are also similar to the subject in location, story-height, age, foundation, and most features. However, two of the comparables have larger garage sizes which require downward adjustments to make them more equivalent to the subject property. These three comparables have improvement assessments ranging from \$43,513 to \$50,267 or from \$10.39 to \$11.80 per square foot of living area. The subject's improvement assessment of \$41,342 or \$9.95 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to 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.

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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: July 19, 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

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