



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

APPELLANT: Harold Johnson
DOCKET NO.: 20-33540.001-R-1
PARCEL NO.: 30-17-311-004-0000

The parties of record before the Property Tax Appeal Board are Harold Johnson, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$1,638
IMPR.: \$4,400
TOTAL: \$6,038

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 1-story dwelling of frame exterior construction with 1,008 square feet of living area.¹ The dwelling is approximately 95 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 1-car garage. The property has a 4,680 square foot site and is located in Calumet City, Thornton 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 concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-03 properties improved with dwellings of frame exterior construction ranging in size

¹ The Board finds the board of review provided a grid analysis on a parcel that was not the subject.

from 1,244 to 1,770 square feet of living area. The dwellings are 68 to 122 years old and have full unfinished basements. Each home has central air conditioning and a 1-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$4,663 to \$5,649 or from \$3.07 to \$3.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted the final decision of the board of review that disclosed a total assessment of \$6,577 for the subject property. The appellant's appeal petition disclosed an improvement assessment of \$4,939 or \$4.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" on a parcel that is not the subject. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with a different assessment neighborhood code than the subject and located in a different city than the subject. The comparables are class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,080 to 1,161 square feet of living area. The dwellings are 53 to 57 years old and have partial basements with finished area. Three comparables have central air conditioning and one comparable has a fireplace. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$10,002 to \$11,135 or from \$9.06 to \$9.59 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

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 a reduction in the subject's assessment is warranted based on the evidence in the record.

The record contains eight equity comparables for the Board's consideration, none which are truly similar to the subject due to significant differences in age, dwelling size and/or class. Nevertheless, the Board gives less weight to the board of review comparables which are different class properties located in a different assessment neighborhood and different city when compared to the subject. The Board also gives less weight to appellant's comparables #1 and #2 which are significantly larger in dwelling size (76% and 58%) when compared to the subject, respectively. Although still larger in dwelling size (23% and 44%), the Board gives more weight to appellant's comparables #3 and #4 which are similar class properties located in the same assessment neighborhood with similar features when compared to the subject. These comparables have improvement assessments of \$4,663 and \$5,649 or \$3.75 and \$3.89 per square foot of living area. The subject's improvement assessment of \$4,939 or \$4.90 per square foot of living area is bracketed by the two best comparables in this record on an overall basis but is higher on a square foot basis. After considering adjustments to the best comparables for differences when compared

to the subject, the Board finds the subject's improvement assessment is excessive 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

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 16, 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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