



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

APPELLANT: Robert Taylor
DOCKET NO.: 20-34184.001-R-1
PARCEL NO.: 15-07-411-036-0000

The parties of record before the Property Tax Appeal Board are Robert Taylor, 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: \$2,782
IMPR.: \$17,462
TOTAL: \$20,244

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 one-story, single-family dwelling of masonry construction with a disputed amount of living area. The building was 60 years old. Features include a full, unfinished basement, a two-car garage, one full bathroom, and a half bath. The property has a 7,420 square foot site and is located in Hillside, Proviso 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information about four suggested comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,244. The subject's assessment reflects a market value of

\$202,440, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment *is* not warranted.

Appellant and the board of review disagree about the subject dwelling's square footage of living area. In his petition for appeal and the grid sheet submitted with it, the appellant said that the subject property has 1,600 square feet of living area. The board of review's grid sheet stated that the subject property had 1,711 square feet of living area. The appellant's rebuttal evidence included a letter stating that the subject property has 1,252 square feet of living area with a breakdown of the square footage in each room of the dwelling. The letter stated that the 400-square-foot garage did not count in calculating the subject dwelling's living area.

The Board's regulations state in relevant part:

Except as provided in Sections 1910.40 and 1910.60, any party shall have 30 days after first receipt of the argument and written documentary evidence filed by an opposing party to file written or documentary evidence in rebuttal. Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party.

86 Ill. Admin. Code § 1910.66(a)(3). Here, however, appellant's rebuttal evidence does not just tend to rebut the board of review's evidence about the size of the subject dwelling's living area. It also tends to rebut the appellant's own initial evidence about the size of the subject dwelling's living area, and it is inconsistent with that evidence. Because of this inconsistency, appellant's evidence about the square footage of the subject' dwelling' living area is not credible, and the Board finds that the subject dwelling has 1,711 square feet of living area.

The Board finds the best evidence of market value to be the appellant's comparable two and the board of review's comparables one and two. Like the subject property, these comparables have one-story, single-family residences of masonry construction and two-or-2.5-car garages. They are located in the same neighborhood as the subject. These comparable properties were sold between February 6, 2019, and December 18, 2020, for amounts ranging from \$125.25 to \$172.10 per square foot of living area, the price of the land included. The subject property's assessment property reflects a market value of \$202,440, land included, or \$118.32 per square foot of living area, which is below the range established by the best comparables in the record.

The Board notes that, even if it had accepted the appellant's rebuttal evidence that the subject dwelling had 1,252 square feet of living area, the assessment would reflect a market value of \$161.69 per square foot of living area, the price of the land included, which would be within the range established by the best comparables in the record. Accordingly, based on the evidence, the Board finds 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: September 20, 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

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