



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

APPELLANT: Issac Carpenter  
DOCKET NO.: 20-34357.001-R-1  
PARCEL NO.: 32-18-106-013-0000

The parties of record before the Property Tax Appeal Board are Issac Carpenter, 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:** \$12,292  
**IMPR.:** \$15,123  
**TOTAL:** \$27,415

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 frame and masonry exterior construction with 3,488 square feet of living area. The dwelling is 52 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a two-car garage. The property has a 40,975 square foot site and is located in Olympia Fields, Bloom 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 located within the same neighborhood code as the subject and across the street or within .3 miles from the subject. The comparables are improved with class 2-78, two-story dwellings of frame and masonry exterior construction ranging in size from 2,549 to 3,018 square feet of living area. The dwellings range in age from 45 to 57 years old and have partial or full

basements, one of which has finished area. Each comparable has central air conditioning, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$7,175 to \$10,706 or from \$2.61 to \$3.67 per square foot of living area.

In a written letter to the Property Tax Appeal Board, the appellant asserted that the subject property is inequitably assessed and overvalued in comparison to the appellant's four comparable properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$10,743 or \$3.08 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 \$27,415. The subject has an improvement assessment of \$15,123 or \$4.34 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 located within the same neighborhood code as the subject and .25 of a mile from the subject. The comparables are improved with class 2-78 two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,310 to 3,744 square feet of living area. The dwellings range in age from 49 to 54 years old and have partial or full basements, one of which has finished area. Three comparables each have a fireplace. Each comparable has central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$18,132 to \$24,783 or from \$5.48 to \$6.84 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 rebuttal and a supplemental list of 44, class 2-78, comparable properties located within the Graymoor neighborhood that included the subject property and each of the parties' comparables.<sup>1</sup> The appellant argued the board of review selected comparables from the list at the higher end of the improvement assessment range and the subject property is overassessed relative to the appellant's comparables with lower improvement assessments. In addition, the appellant asserted the board of review comparables have basements whereas the subject has a crawl space foundation.

### **Conclusion of Law**

The taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is not warranted.

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<sup>1</sup> The Board will not consider in its analysis the supplemental list of comparable properties because the list did not contain enough descriptive property characteristics for these properties in order for the Board to conduct a meaningful comparative analysis.

The parties submitted descriptive property characteristics on a total of eight equity comparables for the Board's consideration, all of which have basements, unlike the subject. The Board gives less weight to the appellant's comparables due to their smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are closer in dwelling size to the subject and are relatively similar in overall property characteristics to the subject property. However, these comparables each have a basement, which is not a feature of the subject property, suggesting downward adjustments to these comparables for this feature would be appropriate to make them more equivalent to the subject property. These four comparables have improvement assessments ranging from \$18,132 to \$24,783 or from \$5.48 to \$6.84 per square foot of living area. The subject's improvement assessment of \$15,123 or \$4.34 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the best 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.

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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