



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

APPELLANT: John Roberts
DOCKET NO.: 20-34530.001-R-1
PARCEL NO.: 28-30-306-020-0000

The parties of record before the Property Tax Appeal Board are John Roberts, 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: \$4,128
IMPR.: \$16,396
TOTAL: \$20,524

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 dwelling of masonry exterior construction with 2,103 square feet of living area. The dwelling is approximately 46 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 10,320 square foot site located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-04 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 and photographs on four equity comparables located within the same neighborhood code as the subject or from 1 to 8 blocks from the subject. The comparables are improved with class 2-04, one-story dwellings of frame or masonry exterior construction ranging in size from 1,834 to 2,523 square feet of living area. The comparables range in age from 28 to 61 years old and have

unfinished partial or full basements. One comparable has a fireplace. Each comparable has central air conditioning and a 2-car or a 2.5 -car garage. The comparables have improvement assessments ranging from \$8,285 to \$16,554 or from \$4.52 to \$6.72 per square foot of living area.

The appellant also provided a written letter to the Property Tax Appeal Board along with copies of documents that were included as part of the appellant's 2020 tax year appeal of the subject property with the board of review. The appellant provided a comparative analysis to illustrate the differences in the changes from the 2019 to 2020 assessments between the subject and five comparable properties.¹ For the 2020 tax year, the appellant established the subject has a \$7.08 per-square-foot improvement assessment in contrast to the four comparables' average of \$6.05 per-square-foot improvement assessment included in the appellant's appeal petition.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$14,300 or \$6.80 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 \$20,524. The subject property has an improvement assessment of \$16,396 or \$7.80 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 that are located within the subject's same neighborhood code. One comparable is also located on the same block and street as the subject. The comparables are improved with class 2-03 or 2-04, one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,690 to 1,873 square feet of living area. The dwellings range in age from 48 to 53 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 2-car garage. The comparables have improvement assessments ranging from \$15,030 to \$16,330 or from \$8.05 to \$9.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter critiquing the board of review's submission emphasizing the appellant's comparables were more similar to the subject in contrast to the board of review comparables which are less proximate in location to the subject and have dissimilar classification codes. Additionally, the appellant stated the subject property has two full bathrooms and no half bathrooms, contrary to the county's records.

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

¹ The Board will only include in its analysis the four comparables in the Residential Appeal petition which have the necessary property characteristics for the Board to conduct a meaningful comparative analysis.

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 eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 as well as the board of review comparables #1 and #4 due to differences in their dwelling sizes and/or ages when compared to the subject. Board of review comparable #1 is given less weight due to its finished basement, which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are more similar to the subject in location, age, and some features, but require an upward adjustment for their somewhat smaller dwelling sizes to make them more equivalent to the subject property. The appellant's comparable #2 also has a larger garage size that requires a downward adjustment to make it more equivalent to the subject property. These three comparables have improvement assessments ranging from \$11,962 to \$15,384 or from \$6.39 to \$8.21 per square foot of living area. The subject's improvement assessment of \$16,396 or \$7.80 per square foot of living area falls above the range on an overall improvement assessment basis and within the range on a per-square-foot basis which is logical considering its larger dwelling size. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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 exists on the basis of the evidence in this record.

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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