



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

APPELLANT: Sharon Showalter
DOCKET NO.: 20-34709.001-R-1
PARCEL NO.: 09-25-318-005-0000

The parties of record before the Property Tax Appeal Board are Sharon Showalter, 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: \$7,200
IMPR.: \$38,768
TOTAL: \$45,968

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 masonry exterior construction with 1,863 square feet of living area. The dwelling is approximately 72 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a one-car garage.¹ The property has an 8,000 square foot site located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-05 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 appellants submitted information on eight equity comparables.² The appellant reported the eight comparables have dwellings with masonry

¹ The appellant reported the subject's dwelling has central air conditioning.

² The appellant partially completed Section V of the Residential Appeal petition for four of the comparables but did not disclose as part of the record the type of foundation and/or other features for their comparables.

or frame and masonry exterior construction ranging in size from 1,728 to 2,037 square feet of living area and range in age from 67 to 93 years old. Seven comparables have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$27,143 to \$36,785 or from \$15.04 to \$19.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$30,554 or \$16.40 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 \$45,968. The subject property has an improvement assessment of \$38,768 or \$20.81 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. The comparables are improved with class 2-05 two-story dwellings of masonry exterior construction ranging in size from 1,598 to 1,985 square feet of living area. The dwellings range in age from 79 to 90 years old and have partial or full basements, three of which have finished area. Two comparables each have central air conditioning. Each comparable has two fireplaces and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$37,248 to \$45,254 or from \$21.21 to \$23.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twelve suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables because the appellant did not provide all the required property characteristics for each comparable that is requested in Section V of the residential appeal petition. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. In addition, the Board gives less weight to the board of review comparables #2 and #4 due to the dwellings' older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3. These comparables are similar to the subject in location, design, exterior construction, dwelling size, age, and foundation. These two comparables have improvement assessments of \$42,102 and \$37,248 or \$21.21 and \$23.31 per square foot of living area, respectively. The subject's improvement assessment of \$38,768 or \$20.81 per square foot of living area falls within

the range established by the two best comparables in this record. 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:

August 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharon Showalter
221 Elmore St.
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602