



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

APPELLANT: Mathew Overeem
DOCKET NO.: 20-35752.001-R-1
PARCEL NO.: 04-34-102-002-0000

The parties of record before the Property Tax Appeal Board are Mathew Overeem, 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: \$20,930
IMPR.: \$26,071
TOTAL: \$47,001

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 is improved with a one-story dwelling of frame and masonry exterior construction with 1,652 square feet of living area. The dwelling is approximately 67 years old, has a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 16,100 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law and assessment equity as the bases of the appeal; but the appellant did not submit the legal brief specifying the purpose of the contention of law argument as instructed within the Residential Appeal petition. In addition to the Residential Appeal petition, the appellant submitted copies of the 2020 final decision of the Cook County Board of Review, the 2016 final decision of the Property Tax Appeal Board (PTAB) and Stipulation of

Assessment(s) Agreement under Docket No. 16-33685.001-R-1 involving the subject property, and a photograph of the subject property.

In support of the assessment inequity argument, the appellant submitted information on three equity comparables located within the same neighborhood code as the subject and 0.1 of a mile from the subject property. The comparables are improved with class 2-03 dwellings of frame exterior construction with 1,335 or 1,617 square feet of living area. The dwellings range in age from 61 to 95 years old. Each comparables has a basement, central air conditioning, and one fireplace. Two comparables have either 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$3,332 to \$9,838 or from \$2.06 to \$7.37 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,001. The subject property has an improvement assessment of \$26,071 or \$15.78 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-03 one-story dwellings of frame or masonry exterior construction ranging in size from 1,602 or 1,742 square feet of living area. The dwellings range in age from 58 to 66 years old. Each comparable has a basement, central air conditioning, two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$28,466 to \$31,338 or from \$17.25 to \$18.69 per square foot of living area. The board of review disclosed that 2019 was the beginning of the general assessment period for the subject property.

Conclusion of Law

The appellant marked contention of law argument as one basis of the appeal but did not provide a legal brief or any explanation for this argument. The appellant did provide copies of the Property Tax Appeal Board's final decision and the Stipulation of Assessment(s) under Docket No. 16-33685.001-R-1 for the subject property indicating the appellant's intent for the Property Tax Appeal Board to carry forward the subject's 2016 tax year assessment to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225**, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the

¹ The Board calculated the comparables #1 and #3 per square foot of living area (improvement assessment ÷ square feet of living area).

fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

For this appeal, the Board finds that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable because the PTAB's decision reducing the subject's assessment for the 2016 tax year was in the prior general assessment period based on the board of review's indication that 2019 was the beginning of the general assessment cycle for this appeal. Therefore, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based upon contention of law argument is not warranted.

Alternatively, the taxpayer 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment based on assessment inequity is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their older aged dwellings or smaller dwelling size and lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are relatively similar to the subject in location, dwelling size, age, and some features. These three comparables have improvement assessments ranging from \$28,466 to \$31,338 or from \$17.25 to \$18.69 per square foot of living area. The subject's improvement assessment of \$26,071 or \$15.78 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the equity 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 based on a lack of assessment equity 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 appears to exist on the basis of the evidence.

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

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

APPELLANT

Mathew Overeem
2636 Park Lane
Glenview, IL 60025

COUNTY

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