



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

APPELLANT: Robert DeVries
DOCKET NO.: 20-35913.001-R-1
PARCEL NO.: 30-31-410-018-0000

The parties of record before the Property Tax Appeal Board are Robert DeVries, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago, 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: \$2,550
IMPR.: \$6,506
TOTAL: \$9,056

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 frame exterior construction with 1,036 square feet of living area. The dwelling is approximately 70 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 6,800 square foot site and is located in Lansing, Thornton 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 assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables¹ located in the same assigned neighborhood code as the subject along with property characteristics sheets for the comparables. The comparables consist of class 2-03 one-story

¹ For ease of reference, the Board has renumbered the last comparable presented as #5.

dwelling of frame exterior construction that range in age from 65 to 84 years old. The dwellings range in size from 1,026 to 1,086 square feet of living area. Based on the attached characteristics sheets, each comparable has either a full or partial basement, one of which has finished area. One home has central air conditioning and each comparable has from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$46 to \$2,412 or from \$0.04 to \$2.30 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$611 or \$0.59 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 \$9,056. The subject property has an improvement assessment of \$6,506 or \$6.28 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 in the same neighborhood code and ¼ of a mile from the subject. The comparables consist of class 2-03 1-story or 1.5-story dwellings of frame or masonry exterior construction that range in age from 52 to 80 years old. The dwellings range in size from 1,079 to 1,110 square feet of living area. Each comparable has a full unfinished basement. Three homes have central air conditioning and each comparable has either a 1.5-car or a 2-car garage. Comparable #3 has a fireplace. The comparables have improvement assessments ranging from \$7,183 to \$10,163 or from \$6.63 to \$9.42 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 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 is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables. Comparables #1, #2 and #3 appear to be outliers with excessively low improvement assessments of less than \$1 per square foot of living area without any further explanation and which is not shown as typical given the other comparables in the record from both parties. The Board has given reduced weight to board of review comparable #3 which is a 1.5-story dwelling as compared to the subject's design.

The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #5 along with board of review comparables #1, #2 and #4 which are each similar to the subject in

location, bracket the subject in age, dwelling size and have several similar features. These comparables have improvement assessments ranging from \$1,219 to \$7,551 or from \$1.19 to \$6.91 per square foot of living area. The subject's improvement assessment of \$6,506 or \$6.28 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences in age, dwelling size and/or other amenity differences when compared to the subject dwelling, 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

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: July 16, 2024



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

Robert DeVries, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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