



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

APPELLANT: Odis and Jacqueline Walton
DOCKET NO.: 20-36415.001-R-1
PARCEL NO.: 15-13-412-011-0000

The parties of record before the Property Tax Appeal Board are Odis and Jacqueline Walton, the appellants; 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: \$2,875
IMPR.: \$20,835
TOTAL: \$23,710

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 described as a two-story multi-family building of frame and masonry exterior construction with 1,694 square feet of building area. The building is approximately 102 years old and has a finished basement and a two-car garage.¹ The property has a 5,000 square foot site and is located in Forest Park, Proviso Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal for both the land and improvement. In support of this argument, the appellants submitted two grid analyses containing assessment information on six equity comparables located within the same neighborhood code as

¹ The Board utilized the property description for the subject property as provided by the appellants.

the subject.² The comparables have sites ranging in size from 2,992 to 6,750 square feet of land area and are improved with class 2-11 multi-family buildings of frame or frame and masonry exterior construction ranging in size from 1,954 to 2,206 square feet of building area. The buildings range in age from 80 to 117 years old and have basements, four of which have finished area. The comparables have land assessments ranging from \$1,720 to \$3,881 or for \$0.57 and \$0.58 per square foot of land area and improvement assessments ranging from \$18,153 to \$24,362 or from \$9.56 to \$11.59 per square foot of building area.

Based on this evidence, the appellants requested reductions in the subject's land assessment to \$1,720 or for \$0.34 per square foot of land area and the improvement assessment to \$18,153 or \$10.72 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,710. The subject property has a land assessment of \$2,875 or \$0.58 (rounded) and an improvement assessment of \$20,835 or \$12.30 per square foot of building 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 have sites ranging in size from 3,100 to 6,250 square feet of land area and are improved with class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,628 to 1,727 square feet of building area. The buildings range in age from 107 to 122 years old and have basements, one of which has an apartment. The comparables have land assessments ranging from \$1,782 to \$3,593 or for \$0.57 and \$0.58 per square foot of land area and improvement assessments ranging from \$22,248 to \$25,511 or from \$12.88 to \$15.67 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend improvement 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 a total of ten comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to differences in dwelling size and/or age when compared to the subject.

² The comparables #1 and #2 reported within the appellants' two grid analyses are duplicate comparables. For clarity, the grid analysis with comparable #3 (PIN 15-13-422-036) and comparable #4 (PIN 15-13-307-025) will be renumbered as comparables #5 and #6, respectively.

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 also similar to the subject in age, foundation, and most features. These comparables have improvement assessments ranging from \$22,248 to \$25,511 or from \$12.88 to \$15.67 per square foot of building area. The subject's improvement assessment of \$20,835 or \$12.30 per square foot of living area falls below the range established by the best comparables in this record. Furthermore, the Board finds no change is required in the subject's land assessment of \$0.58 (rounded) per-square-foot of land area which is similar to the \$0.57 and \$0.58 per-square-foot of land assessments of all the comparables in this record.

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

Odis & Jacqueline Walton
927 South Cicle
Forest Park , IL 60130

COUNTY

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