



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

APPELLANT: A&R Rehab, LLC
DOCKET NO.: 20-37309.001-R-1
PARCEL NO.: 28-24-418-022-0000

The parties of record before the Property Tax Appeal Board are A&R Rehab, LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$1,440
IMPR.: \$3,755
TOTAL: \$5,195

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 1-story dwelling of frame construction with 1,040 square feet of living area. The dwelling is 60 years old. Features of the home include a slab foundation and a 1.5-car garage. The property has a 7,200 square foot site and is located in Markham, Bremen 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 with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 1-story dwellings of masonry or frame and masonry construction with 1,029 or 1,109 square feet of living area. The dwellings are 62 or 63 years old. One comparable has a full basement, that has finished area, and one comparable has central air

conditioning. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$2,330 to \$2,633 or from \$2.26 to \$2.38 per square foot of living area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$2,434.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,195. The subject property has an improvement assessment of \$3,755 or \$3.61 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 1-story dwellings of frame construction ranging in size from 1,027 to 1,048 square feet of living area. The dwellings are 64 years old. One comparable has a crawl-space foundation and three comparables have slab foundations. Each comparable has a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$3,731 to \$6,051 or from \$3.62 to \$5.88 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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, as well as the board of review's comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$2,452 to \$3,811 or from \$2.37 to \$3.64 per square foot of living area. The subject's improvement assessment of \$3,755 or \$3.61 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparable #1, due to its dissimilar basement foundation when compared to the subject. The Board also gave less weight to the board of review's comparable #1, due to its improvement assessment being an outlier when compared to the other comparables in the record. Based on this record 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



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: June 18, 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

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