FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: AJAC Homes LLC DIV I
DOCKET NO.: 20-39051.001-R-1
PARCEL NO.: 04-26-200-133-0000

The parties of record before the Property Tax Appeal Board are AJAC Homes LLC DIV I, 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:	$22,326
IMPR.:	$114,282
TOTAL:	$136,608

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 4,522 square feet of living area. The dwelling is approximately 19 or 20 years old.[1] Features of the home include a full basement with finished area, central air conditioning, four full bathrooms, two half bathrooms, three fireplaces and a 4-car garage. The property has a 21,782 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

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[1] The appellant reported the subject dwelling is 20 years old, whereas the board of review reported the subject dwelling is 19 years old. The board of review also reported the subject has four full bathrooms and two half bathrooms which were not refuted by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant also checked "Contention of Law" on the appeal petition, however, in a brief, the appellant's counsel only argued that the subject property's improvement was inequitably assessed. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,138 to 4,612 square feet of living area. The dwellings are 31 to 62 years old. According to the property characteristic printouts provided by the appellant the comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, two to four full bathrooms and one to three fireplaces. Three comparables each have one or two half bathrooms and four comparables each have a 2.5-car or a 3-car garage. The comparables have improvement assessments that range from $55,474 to $69,117 or from $12.29 to $15.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $60,685 or $13.42 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 $136,608. The subject property has an improvement assessment of $114,282 or $25.27 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,564 to 5,787 square feet of living area. The dwellings are 1 or 7 years old. Each comparable has a full basement with finished area, central air conditioning, four or five full bathrooms, one or two half bathrooms, two or three fireplaces and a three-car or a four-car garage. The comparables have improvement assessments that range from $120,763 to $159,999 or from $25.39 to $27.65 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 record contains eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, where comparables #1 and #3 are approximately 32 and 39 years older in age when compared to the subject dwelling and comparables #2 through #5 lack basement finish and/or a garage, both features of the subject.

The Board has given reduced weight to board of review comparable #3 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which have basement finish are similar to the subject location, dwelling size, design and some features. However, the Board finds these two comparables are approximately 12 and 18 years newer in age when compared to the subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of $120,763 and $122,962 or $25.39 and $26.94 $26.94 per square foot of living area, respectively. The subject's improvement assessment of $114,282 or $25.27 per square foot of living area is less than the two best comparables in the record, which appears to be logical given the subject’s older dwelling age. After considering adjustments to the best 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. Therefore, based on this record the Board finds 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:

C E R T I F I C A T I O N

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 20, 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

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