FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pierre Clermont
DOCKET NO.: 20-39498.001-R-1
PARCEL NO.: 31-22-109-041-0000

The parties of record before the Property Tax Appeal Board are Pierre Clermont, the appellant, by Amy C. Floyd, Attorney at Law 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:	$2,793
IMPR.:	$11,072
TOTAL:	$13,865

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 multi-level dwelling of frame and masonry exterior construction with 1,378 square feet of living area. The dwelling is approximately 41 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage.[1] The property has an approximately 7,980 square foot site and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same neighborhood code as the subject property. The comparables are class 2-34 properties that are improved with multi-level dwellings of frame, masonry or

[1] The appellant reported in Section III of the appeal petition that the subject has a two-car, which was also depicted in the exterior photograph provided by the appellant and reported by the board of review in its grid analysis.

frame and masonry exterior construction ranging in size from 1,615 to 1,819 square feet of living area. The dwellings range in age from 45 to 51 years old. Each comparable has a partial basement with finished area, three comparables have central air conditioning and one comparable has a fireplace. The appellant provided exterior photographs that depicted each comparable with a two-car garage. The comparables have improvement assessments that range from $4,990 to $10,581 or from $3.09 to $5.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $7,799 or $5.66 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 $13,865. The subject property has an improvement assessment of $11,072 or $8.03 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 that have the same neighborhood code as the subject property. The comparables are class 2-34 properties that are improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,274 to 1,384 square feet of living area. The dwellings are 41 to 55 years old. Each comparable has a partial basement with finished area, central air conditioning and a two-car garage. Two comparables each have a fireplace. The comparables have improvement assessments that range from $10,064 to $13,626 or from $7.90 to $10.65 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 a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their larger dwelling sizes when compared to the subject and in relation to the comparables submitted by the board of review.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are most similar to the subject in dwelling size and similar to the subject in location, design and age. However, all four comparables have finished basement area, not a feature of the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments that range from $10,064 to $13,626 or from $7.90 to $10.65 per square foot of living area. The subject's improvement assessment of $11,072 or $8.03 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and 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 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:

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: 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

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