



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

APPELLANT: Brent Troutman
DOCKET NO.: 20-40262.001-R-1
PARCEL NO.: 27-06-308-018-0000

The parties of record before the Property Tax Appeal Board are Brent Troutman, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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 ***a reduction*** 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: \$4,910
IMPR.: \$24,534
TOTAL: \$29,444

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 2-story dwelling of frame and masonry exterior construction with 2,561 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has an 8,928 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 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 located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-78 dwellings of frame and masonry exterior construction ranging in size from 3,013 to 3,034 square feet of living area. The homes range in age from 19 to

30 years old. Each comparable features a full unfinished basement, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$27,104 to \$30,260 or from \$8.93 to \$9.97 per square foot of living area. Appellant's submission also includes a copy of the final decision of the Cook County Board of Review disclosing the total assessment for the subject property of \$35,490. The appeal form disclosed that the subject has an improvement assessment of \$30,580 or \$11.94 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing information with regard to a property different from the subject property. The board of review also submitted a grid analysis and property information sheets with data and information on four equity comparables for a property different from the subject that are located in differing assessment neighborhood codes from the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables. Initially, the Board finds that although the board of review's evidence is not responsive to the appeal in that the evidence relates to a property other than the subject, the comparables submitted by the board of review are similar to the subject property in some respects such as age, design, property class, and features. However, their locations are not in the same assessment neighborhood code as the subject property and, therefore, were given less weight. The Board finds the best evidence of equity in assessment to be appellant's comparables which are located in the same assessment neighborhood code as the subject property and are similar to the subject in design, exterior construction, and features. However, each comparable is larger in dwelling size, and comparables #3 and #4 are older in age relative to the subject. This necessitates downward adjustments to the comparables for differences from the subject in size and some upward adjustments to comparables #3 and #4 for differences from the subject in age. The best comparables in the record have improvement assessments that range from \$27,104 to \$30,260 or from \$8.93 to \$9.97 per square foot of living area. The subject's improvement assessment of \$30,580 or \$11.94 per square foot of living area is above the range established by the most similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and, and after further considering adjustments to the best comparables for differences from the subject in dwelling size and age, the Board finds that the appellant demonstrated with clear and convincing

evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is 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:

May 21, 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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