



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

APPELLANT: Lowell Culver
DOCKET NO.: 20-40907.001-R-1
PARCEL NO.: 18-19-102-024-0000

The parties of record before the Property Tax Appeal Board are Lowell Culver, the appellant; 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: \$18,860
IMPR.: \$47,004
TOTAL: \$65,864

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 2,940 square feet of living area. The dwelling is approximately 33 years old. Features of the property include an unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 26,015 square foot site and is located in Burr Ridge, Lyons 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 as the basis of the appeal for both the land and improvement. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject. The comparables have sites ranging in size from 21,840 to 36,637 square feet of land area and are improved with two-story class 2-08 or class 2-78 dwellings of masonry or frame and masonry exterior construction. The dwellings range in size from 3,513 to 4,466 square feet of living area. The dwellings range in

age from 27 to 34 years old. The appellant reported that each comparable has a basement, central air conditioning, one or two fireplaces, and a 3-car garage. The comparables have land assessments ranging from \$15,834 to \$26,561 or for \$0.725¹ per square foot of land area and improvement assessments ranging from \$47,049 to \$59,077 or from \$7.34 to \$7.40 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$46,910 with a land assessment of \$15,834 or \$0.61 (rounded) per square foot of land area and an improvement assessment of \$31,076 or \$10.57 per square foot of living area.

The appellant also submitted a map of the subject property's neighborhood with pertinent property lots highlighted, an analysis of each comparable explaining the differences in features and locations between the comparables and the subject, and photographs of both the subject and each comparable. In a letter to the Board, the appellant emphasized the subject's location along the Toll Road and its smaller dwelling size but larger improvement assessment on a per square foot basis when compared to the comparables that were submitted. The appellant contends the subject property is over assessed due to the Toll Road "noise"² and the subject's higher per square foot improvement assessment when compared to the comparables' larger dwelling sizes but lower per square foot improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,864. The subject property has a land assessment of \$18,860 or \$0.725 per square foot of land area and an improvement assessment of \$47,004 or \$15.99 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 with the same neighborhood code as the subject property and located within .25 of a mile from the subject. The comparables are improved with two-story class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,480 to 3,741 square feet of living area. The comparables range in age from 31 to 34 years old. The comparables each have a basement, one of which having finished area. Each comparable has central air conditioning, one or two fireplaces, and from a 2.5-car to a 3.5-car garage. The comparables have land assessments ranging from \$15,304 to \$19,158 or \$0.725 per square foot of land area and improvement assessments ranging from \$62,662 to \$63,439 or from \$16.75 to \$18.23 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 appellant 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

¹ The appellant's evidence presents the subject property and comparables as having a land assessment of either \$0.72 or \$0.73 per square foot of land area. The actual land assessment for each property is \$0.725; the differences are due to rounding.

² The appellant did not provide any empirical data to substantiate a reduction in property values due to Toll Road "noise".

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.

As an initial matter, the Board finds there is no relevance to the appellant's argument concerning the subject's higher per-square-foot improvement assessment in relation to the appellant's comparables' larger dwelling sizes and lower per-square-foot improvement assessments. Instead, the Board finds accepted real estate theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's higher per-square-foot assessment is reasonable given its smaller dwelling size relative to the appellant's comparables with larger dwelling sizes.

The parties submitted eight assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board finds the subject's land assessment of \$0.725 per square foot of land area is the same as the per-square-foot land assessment of all the comparables in this record. Therefore, a reduction in the subject's land assessment is not supported.

With respect to the equity argument for the subject's improvement assessment, the Board finds all of the eight comparables submitted by the parties are located in the same subdivision as the subject and have larger dwelling sizes than the subject. However, the board gives less weight to the appellant's comparables #1, #2 and #3 as well as board of review comparables #1 and #2 which have dwelling sizes from 22% to 52% larger than the subject. The three remaining comparables have dwelling sizes that are closer in dwelling size to the subject with varying degrees of similarity to the subject in design, age and other features. The three remaining comparables have improvement assessments ranging from \$52,089 to \$63,439 or from \$14.83 to \$18.23 per square foot of living area. The subject's improvement assessment of \$47,004 or \$15.99 per square foot of building area falls below the range of the three remaining comparables in this record on an overall basis but within the range on a per square foot basis. The subject's lower overall improvement assessment appears logical considering its smaller dwelling size, smaller garage size, and/or differences in other features when compared to these three comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitably assessed and a reduction in the subject's assessment is not justified.

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: October 18, 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

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