



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

APPELLANT: John & Holly Kent
DOCKET NO.: 21-22469.001-R-1
PARCEL NO.: 27-12-101-023-0000

The parties of record before the Property Tax Appeal Board are John & Holly Kent, the appellants, by Patrick J. O'Malley, Jr., Attorney at Law, in Palos Park; 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: \$9,906
IMPR.: \$36,000
TOTAL: \$45,906

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2021 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 3,788 square feet of living area. The dwelling was built in 2010 and is approximately 11 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 17,229 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 appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on seven equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-08 dwellings¹ of masonry or frame and masonry exterior

¹ The appellants submitted a brief asserting each of the comparables to be class 2-08 properties.

construction ranging in size from 4,240 to 4,680 square feet of living area. The homes range in age from 5 to 26 years old. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a either a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$23,368 to \$43,540 or from \$5.11 to \$10.19 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$31,137 or \$8.22 per square foot of living area.

The appellants disclosed in the appeal petition that the subject property is an owner occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,262. The subject property has an improvement assessment of \$54,356 or \$14.35 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2020 and that no township factor was applied in Orland Township for tax year 2021.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-78 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,554 to 3,772 square feet of living area. The homes range in age from 4 to 54 years old. Each comparable has a basement with one having finished area. Each dwelling has central air conditioning, one to four fireplaces and two properties have either a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$39,042 to \$67,559 or from \$15.29 to \$19.16 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket Number 20-30406.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$45,906 and the improvement assessment to \$36,000, based on the evidence submitted by the parties. Furthermore, the Board finds the subject property for tax year 2021 is an owner-occupied residence according to the appellants' appeal petition.

Conclusion of Law

The appellants contends assessment equity 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-30406.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$45,906. The record indicates the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and no equalization factor was applied in Orland Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$45,906, which is less than the 2021 total assessment of the subject property of \$64,264.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains ten comparables submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$23,368 to \$67,559 or from \$5.11 to \$19.16 per square foot of living area. The subject's improvement assessment after reduction is \$36,000 or \$9.50 per square foot of living area, which falls within the range established by the comparables in the record. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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

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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John & Holly Kent, by attorney:
Patrick J. O'Malley, Jr.
Attorney at Law
12314 South 86th Avenue
Palos Park, IL 60464

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602