



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

APPELLANT: Stephanie Johnson
DOCKET NO.: 21-24235.001-R-1
PARCEL NO.: 29-09-414-013-0000

The parties of record before the Property Tax Appeal Board are Stephanie Johnson, the appellant(s); 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: \$1,875
IMPR.: \$9,253
TOTAL: \$11,128

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 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 multi-level, single-family dwelling of frame and masonry construction with 1,016 square feet of living area. Features of the home include: a partial finished basement with a formal recreation room, one full bathroom and a two-car garage. The property has a 5,000 square foot site and is located in Harvey, Thornton 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 as the basis of the appeal. In support of this argument, the appellant submitted an assessment grid with *limited* information on four suggested equity comparables located between 100 feet and 3.3 miles from the subject. They were improved with either a one-story or a 1.9-story, single-family dwelling of either masonry construction or frame construction. The improvements ranged: from 55 to 79 years of age; in size from 946 to 1,311 square feet; and in improvement assessment from \$1.93 to \$3.29 per square

foot of living area. In the assessment grid the appellant noted that each comparable had a full bathroom and noted that two comparables had central air conditioning by writing "yes" on the grid line assigned to air conditioning. However, the submitted appellant assessment grid did not give a description for basement or a garage or indicated whether the comparables had or did not have either a basement or a garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,128. The subject property has an improvement assessment of \$9,253 or \$9.11 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. They are improved with a multi-level, single-family dwelling of either masonry construction or frame and masonry construction, located within the same subarea of the subject with one comparable located on the same block as the subject. The improvements ranged: in age from 26 to 60 years; in size from 1,016 to 1,149 square feet of living area; and in assessment from \$9.32 to \$9.77 per square foot. Amenities include: a partial basement with a formal recreation room, a comparable with a fireplace, a comparable with central air conditioning and either no garage, a 1.5-car or a two-car garage.

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.

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 Board finds the best evidence of assessment equity to be *the board of review's comparables one, two, and four*. Like the subject property, these comparables have multi-level, single-family residences with partial finished basement with a formal recreation room with a similarly sized garage. The living areas of the dwellings on these comparables are very similar in size to that of the subject's dwelling. These comparables are each within the same subarea as the subject

property, and one is on the same block as the subject. The board accords diminished weight to the appellant's comparables due the limited information provided for each comparable and disparities in exterior construction, size and/or amenities.

These comparables had improvement assessments that ranged from \$9.32 to \$9.77 per square foot of living area. The subject's improvement assessment of \$9.11 per square foot of living area falls below the range established by the best comparables in this record. Based on this record 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: _____

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:

August 22, 2023



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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