



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

APPELLANT: Kathy Milan
DOCKET NO.: 21-28429.001-R-1
PARCEL NO.: 23-03-220-002-0000

The parties of record before the Property Tax Appeal Board are Kathy Milan, 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: \$3,960
IMPR.: \$21,054
TOTAL: \$25,014

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 1,341 square feet of living area. The building is 29 years old. Features of the home include a partial basement utilized as a recreation room, central air conditioning, one fireplace and a two-car garage. The property has a 6,600 square foot site and is located in Hickory Hills, Palos 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 and overvaluation as the bases of the appeal. In support of the equity argument the appellant submitted photographs and information on eight equity comparables; two of which contained sales data. All of the comparables were improved with either a multi-level, or two-story, single-family dwelling of frame and masonry construction with a partial or full basement and at least a two-car garage. All of the comparables had central air conditioning and one fireplace. The improvements ranged: in age between 25 and 30 years

old; in size between 1,393 and 2,692 square feet of living area; and in improvement assessment from \$8.31 to \$15.98 per square foot of living area. Additionally, all of the comparables are located within approximately a one-block radius of the subject property.

The appellant also contends overvaluation based on recent sale; however, Section IV of the appeal form is left blank. According to the evidence provided in the appellant's own equity grid, the subject property was sold in 2007 for \$134,000. The appellant also submitted the multiple listing sheet (MLS) printouts on four suggested sales comparables, despite not checking the "Comparable Sales" box in Section 2d. These properties are described as 1.5-story or two-story, masonry, single-family dwellings. They sold from May 2020 to June 2022 for prices ranging from \$375,000 to \$560,000 or from \$142.91 to \$222.05 per square foot of living area.

In addition to the appeal form, also submitted was a letter that argued the taxpayer assessment amount is both unfair and inequitable based on several factors: such as classification of property, selling price being over the assessed value and inaccuracies in amenities among the properties. Based on this evidence, the appellant is requesting a reduction in assessment to \$22,294.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,013 which reflects a market value of \$250,130 or \$186.53 per square foot of living area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$21,053 or \$15.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables; all of which contained sales data. All were improved with a multi-level, single-family dwelling of either frame or frame and masonry construction with a partial basement and at least a one-car garage. The improvements ranged: in age from 28 to 58 years old; in size between 1,136 and 1,393 square feet of living area; and in improvement assessment from \$15.50 to \$16.60 per square foot of living area. They sold from April 2020 to November 2021 for prices ranging from \$231.07 to \$308.69 per square foot of living area.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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.

As a factual matter, the appellant argues the subject property has a two-car garage, not three. The board of review in its "Notes on Appeal" also shows the subject property has a two-car garage. The parties are in agreement. The picture submitted by the appellant proves the point. There is a factual issue as to the number of half baths in the subject property. That factor was not taken into consideration by this Board in arriving at the final decision; and it would not affect the outcome of this appeal.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #5 and #6. These comparables had improvement assessments that ranged from \$13.18 to \$15.98 per square foot of living area. The subject's improvement assessment of \$15.70 per square foot of living area falls within the range established by the best comparables in this record.

The comparables chosen are very similar in characteristics to the subject property in: lot size, living area square footage, design, construction, basement type and amenities such as central air conditioning, a fireplace and a garage. The subject property's assessment is within the range of their own comparables; albeit, the higher end. The appellant's comparables #4, #7 and #8 do not provide this Board with an appropriate basis for comparison because those properties are too dissimilar to the subject being assessed. Those comparables have two stories and contain significantly more living area square footage than the subject. While the Board understands the appellant's argument of the disparities in assessment between split level and two-story homes, the Board's jurisdiction extends only to the assessment of the subject property and whether its property is assessed equitably as compared with similar properties. 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.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds that the best comparables to reflect the subject's market value to be the board of review's comparables. These properties sold from April 2020 to November 2021 for prices ranging from \$227.40 to \$308.69 per square foot of building area. These comparables were all multi-level properties while the appellant's comparables were a 1.5-story or two-story dwelling. Again, the Board is limited to reviewing the assessment of the subject property. In comparison, the subject's assessment reflects a market value of \$186.53 per square foot of building area which is below the range of these comparables. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction 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:

May 16, 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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