



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

APPELLANT: Walter Tech
DOCKET NO.: 21-30955.001-R-1
PARCEL NO.: 16-12-203-033-0000

The parties of record before the Property Tax Appeal Board are Walter Tech, 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 **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: \$17,568
IMPR.: \$104,344
TOTAL: \$121,912

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 residential dwelling that is approximately four years old. Features of the home include a basement, central air conditioning, a fireplace, and a two-car garage. The property has a 2,928 square foot site located in West Chicago Township, Cook County. The subject is classified as a class 2 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 information on four equity comparables that range from \$23.55 to \$3,7.70 per square foot of living area. In addition, the appellant contends that the subject's living area is smaller than the square footage of living area listed in the assessor's records. In support of the subject's size, the appellant submitted two plats of survey from 2016 and 2019, a building permit, an exterior photo of the subject, and an assessor's building record ("field check") schematic drawing. The appellant also submitted a settlement statement that indicates the

subject sold in July 2016 for a price of \$434,177, and a contractor's affidavit that states the contractor received \$500,000 from the appellant prior to September 2017.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,000. The subject property has an improvement assessment of \$122,432. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that range from \$37.34 to 43.79 per square foot of living area.

Hearing

At hearing, the appellant testified that the subject is a two-story dwelling with a partially finished basement and attic space and has 2,695 square feet of living area. The appellant said an assessor's office employee went to the subject house to perform a field check. The appellant stated the basement is more than 50% underground and therefore should not be included in the calculation of the total square footage of the subject. The appellant's daughter testified that the basement is not fully finished.

The board of review's representative stated the subject contains 3,898 square feet as indicated in the assessor's records and that it is appropriate to include the basement area in the total square footage of the subject as the basement is partially above ground.

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 Board finds the subject has best evidence of assessment equity to be both parties' comparable properties. These comparables had improvement assessments that ranged from \$23.55 to \$43.79 per square foot of living area. The Board finds the subject has 2,695 square feet of living area and should have an assessment within the range of the best comparables in the record. Based on this record the Board finds a reduction in the subject's assessment 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: March 26, 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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APPELLANT

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COUNTY

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