



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

APPELLANT: Edward Carter
DOCKET NO.: 21-44285.001-R-1
PARCEL NO.: 18-16-113-018-0000

The parties of record before the Property Tax Appeal Board are Edward Carter, 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: \$8,121
IMPR.: \$35,607
TOTAL: \$43,728

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 2-story dwelling of frame and masonry exterior construction with 2,097 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 2-car garage. The property has a 12,495 square foot site and is located in Countryside, 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 both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located from across the street to 2 blocks away, three of which are located within the same assessment neighborhood code as the subject. The parcels range in size from 10,010 to 17,000 square feet of land area and are improved with 1-story or 2-story homes of frame, brick, or brick and frame exterior construction ranging in size from 1,341 to 2,337 square feet of living area. The

dwelling range in age from 61 to 73 years old. Each home has central air conditioning and one or two 1-car, 2-car, or 2.5-car garages. Two homes each have a basement, one of which has finished area, one home has a crawl space foundation, and one home has a concrete slab foundation. The comparables have land assessments ranging from \$6,507 to \$8,500 or of \$0.50 or \$0.65 per square foot of land area and have improvement assessments ranging from \$21,810 to \$30,981 or from \$10.64 to \$17.58 per square foot of living area. Three homes sold from June 2019 to March 2022 for prices of \$335,000 and \$345,000 or from \$147.63 to \$249.81 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,728. The subject's assessment reflects a market value of \$437,280 or \$208.53 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has a land assessment of \$8,121 or \$0.65 per square foot of land area and an improvement assessment of \$35,607 or \$16.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two comparables located within the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject. The comparables have 9,990 and 20,760 square foot sites that are improved with 2-story, class 2-05 or 2-78 homes of frame and masonry or stucco exterior construction with 1,890 or 2,011 square feet of living area. The dwellings are 62 or 73 years old. Each home has a basement, one of which has finished area, central air conditioning, and a 2-car garage. The comparables have land assessments of \$6,493 and \$13,494 or \$0.65 per square foot of land area and have improvement assessments of \$34,279 and \$39,858 or \$18.14 and \$19.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. 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 record contains the comparable sales presented by the appellant for the Board's consideration. The Board gives less weight to the appellant's comparable #2, which is sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be appellant's comparables #3 and #4, which sold more proximate in time to the assessment date and have varying degrees of similarity to the subject in design, dwelling size, age, site size, location, and features. These comparables are 1-story homes compared to the subject 2-story home, comparable #3 is a much older home than the subject, and comparable #4 is a 36% smaller home than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, comparable #3 has two garages compared to the subject's one garage and comparable

#4 has a basement unlike the subject, suggesting downward adjustments for these features would be needed to make these comparables more equivalent to the subject. The two best comparables sold for prices of \$335,000 and \$345,000 or \$249.81 and \$147.63 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$437,280 or \$208.53 per square foot of living area, including land, which is above the best two comparable sales in terms of total market value but is bracketed by these comparables on a price per square foot basis and appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends assessment inequity in both the land and improvement assessments 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).

With respect to land assessment inequity, the record contains a total of six comparables for the Board's consideration, which are similar to the subject in location and lot size. These comparables have land assessments ranging from \$6,493 to \$13,494 or \$0.50 and \$0.65 per square foot of land area. The subject's land assessment of \$8,121 or \$0.65 per square foot of land area falls within the range established by the comparables in this record and is equal to five of the six comparables on a per square foot basis. Based on this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

With respect to improvement assessment inequity, the record contains a total of six comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, which are 1-story homes compared to the subject 2-story home. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #2, which are similar to the subject in 2-story design, dwelling size, age, location, and some features, although three of these comparables have a basement unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. The most similar comparables have improvement assessments ranging from \$21,810 to \$39,858 or from \$12.03 to \$19.82 per square foot of living area. The subject's improvement assessment of \$35,607 or \$16.98 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment is not warranted.

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: June 18, 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

Edward Carter
5710 Longview Dr
Countryside, IL 60525

COUNTY

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