



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

APPELLANT: Michael Seay
DOCKET NO.: 22-20877.001-R-1
PARCEL NO.: 01-01-216-053-0000

The parties of record before the Property Tax Appeal Board are Michael Seay, 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: \$9,920
IMPR.: \$22,795
TOTAL: \$32,715

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 is a 1,979 square foot parcel of land improved with a 57-year-old, multi-level, frame and masonry, single-family dwelling, containing 1,979 square feet of living area. Features of the home include a full basement with a formal recreation room, a fireplace, 2.1 bathrooms, and a 2-car garage. The property is located in Barrington, Barrington Township, Cook County, and is a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity of both the land and improvement as the basis of the appeal. In support of its argument, appellant submitted information on five suggested equity comparables. They were each improved with either a split-level or raised ranch, single-family dwelling, of either frame or frame and masonry construction. Appellant indicated the comparables were all classified as 2-34 properties. They ranged: in size between 1,125 and 1,922 square feet of living area; in improvement assessment between \$10.30 and \$13.78 per

square foot of living area; between 1.5 and 2.5 bathrooms; in age between 60 and 70 years old; and 1 fireplace. All of appellant's comparables had a garage and were located within 0.7 miles of the subject property. The properties' land contain from 9,751 to 32,560 square feet and have a land assessment of \$1.00 per square foot.

Appellant's letter asserts that the subject property is a corner lot with the side of the house located on a busy street, that railroad tracks are located approximately 800 feet from a portion of the subject, and that directly across the street from the subject is a townhouse complex with 200 townhomes. Based on the evidence submitted, appellant requested a reduction in the subject's assessment to \$32,715. In addition, appellant submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$37,905.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property of \$37,905, with an improvement assessment of \$27,905, or \$14.14 per square feet of living area and a land assessment of \$9,920, or \$1.00 per square foot. In support of its contention of the correct assessment, the board of review submitted four equity comparable properties. The board of review's equity comparables were each improved with a multi-story, single-family dwelling, of frame and masonry construction. They ranged: in size between 1,488 and 2,143 square feet of living area; in assessment between \$14.50 and \$21.41 per square foot of living area; between 2 and 3.2 bathrooms; either 1 or 2 fireplaces; and in age between 52 and 57 years old. All of the board of review's comparables were located on the same block as the subject property. They range in land size from 9,944 to 12,216 square feet and have land assessment of \$1.00 per square foot.

In rebuttal, appellant states that the board of review's comparables have four bedrooms whereas the subject property has three bedrooms. In addition, appellant reiterates that the location of the subject property is on a very busy avenue, close to a railroad track crossing, and across the street from a townhome complex that adds to the auto traffic. Appellant further states that the board of review's comparables are all on quiet residential streets.

Conclusion of Law

Appellant 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 appellant *has met* this burden of proof and a reduction in the subject's assessment *is* warranted.

As to the land, the Board finds all the comparables similar to the subject in that they are all located within .7 miles of the subject. The comparables all had a land assessment of \$1.00 per square foot of budling area, which is the same assessment as the subject. Therefore, the Board finds appellant did not prove with clear and convincing evidence that the land was over assessed and a reduction to the land is not warranted.

As to the improvement, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$10.30 to \$13.52 per square foot of living area. They were most similar to the subject property in living area square footage. All of the comparables submitted by both parties were of similar construction, amenities, and age to the subject property and close to it in proximity but lesser weight was given to the comparables with greater differences in living area square footage. The subject's improvement assessment of \$14.14 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: May 21, 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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